

**SUSPENSION OF ACTION  
REGARDING UNDERGROUND  
REGULATION**

**OFFICE OF ADMINISTRATIVE LAW**

**MEMORANDUM**

**Date:** June 19, 2023  
**To:** Kenneth J. Pogue, Director  
Office of Administrative Law  
**From:** Nicolas Maduros  
Director  
California Department of Tax and Fee  
Administration  
**Subject:** Section 280 Certification for Dean  
Andal's Petition to challenge the  
California Department of Tax and Fee  
Administration's (CDTFA) recently  
published Audit Manual, Sections 4  
and 13 as an underground regulation.  
[CTU2023-0418-1]

This memorandum shall serve as certification that the California Department of Tax and Fee Administration will not issue, use, enforce, or attempt to enforce the amendments alleged to be underground regulations, unless or until the amendments are adopted pursuant to the Administrative Procedure Act (APA) or an appropriate APA exemption has been identified. The challenged rules are contained in the following document:

California Department of Tax and Fee Administration, Business Tax and Fee Division Audit Manual, Chapters 4 and 13, as amended effective April 1, 2023.

I make this certification pursuant to California Code of Regulations, title 1, section 280. Pursuant to subdivision (a)(2) thereof, a copy of this certification will be sent concurrently to the petitioner via email at [deanandal@sbcglobal.net](mailto:deanandal@sbcglobal.net).

If you have any further concerns regarding this matter, please contact Chris Schutz, CDTFA Chief Counsel at (916) 662-2629.

Respectfully submitted,

/s/

Nicolas Maduros  
CDTFA Director

cc:

Dean Andal, Petitioner  
Trista Gonzalez, CDTFA Deputy Director  
Chris Schutz, CDTFA Chief Counsel  
Mark Storm, Senior Attorney, Office of  
Administrative Law  
Dale Mentink, Assistant Chief Counsel, Office of  
Administrative Law  
Elizabeth Heidig, Deputy Director, Office of  
Administrative Law

**AVAILABILITY OF INDEX OF  
PRECEDENTIAL DECISIONS**

**DEPARTMENT OF ALCOHOLIC  
BEVERAGE CONTROL**

**NOTICE OF AVAILABILITY OF  
PRECEDENTIAL DECISIONS AND  
DECISION INDEX**

NOTICE IS HEREBY GIVEN that the Department of Alcoholic Beverage Control, pursuant to section 11425.60 of the Government Code, maintains and indexes of precedential decisions. The index and text of precedential decisions is available to the public on the Department's website at <https://www.abc.ca.gov/law-and-policy/precedential-decisions/>.

For additional information, contact:

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**SUMMARY OF  
REGULATORY ACTIONS**

**REGULATIONS FILED WITH THE  
SECRETARY OF STATE**

This Summary of Regulatory Actions lists regulations filed with the Secretary of State on the dates indicated. Copies of the regulations may be obtained by contacting the agency or from the Secretary of State, Archives, 1020 O Street, Sacramento, CA 95814, (916) 653-7715. Please have the agency name and the date filed (see below) when making a request.