

# REQUEST FOR APPEAL BEFORE THE OFFICE OF TAX APPEALS

<b>1. Taxpayer Name(s):</b>		<b>2. Representative Name, if applicable: (Attach completed Power of Attorney form)</b>	
<b>3. Taxpayer Identification Number:</b>	<b>4. Taxpayer Telephone Number:</b>	<b>5. Representative Telephone Number, if applicable:</b>	
<b>6. Taxpayer Mailing Address:</b>		<b>7. Taxpayer Email Address:</b>	
<b>8. Dollar Amount of Appeal:</b>		<b>10. I am Attaching (must select and attach one for valid appeal):</b>	
		<input type="checkbox"/> FTB's Notice of Action <input type="checkbox"/> FTB's Notice of Action on a Request for Innocent Spouse Relief <input type="checkbox"/> FTB's Claim for Refund Denial <input type="checkbox"/> FTB's Notice of Determination not to Abate Interest <input type="checkbox"/> A copy of my FTB refund claim that I deemed denied	
<b>9. Taxable Year(s) at Issue:</b>			
<b>11. Tell the Office of Tax Appeals why you disagree with FTB's decision. You must identify what you believe is in error or has been omitted from FTB's decision and explain why the identified errors or omissions justify a different result. Please be as specific as you can. You can attach more pages if this is not enough space.</b>			
<b>Name of Taxpayer</b>	<b>Signature</b>	<b>Date</b>	
<b>Name of Taxpayer</b>	<b>Signature</b>	<b>Date</b>	

- Electronic Signature:** By checking this box and typing my name ABOVE, I am electronically signing my application.
- Check if you are a representative who has signed this form on behalf of taxpayer(s). Attach a completed Power of Attorney form.

**Mail, fax, or email this completed form AND a copy of the document identified in Box 10, above, to:**

Office of Tax Appeals  
 P.O. Box 989880  
 West Sacramento, CA 95798-9880  
 Fax: (916) 492-2089  
 Email: [appeals@ota.ca.gov](mailto:appeals@ota.ca.gov)

# INSTRUCTIONS FOR REQUEST FOR APPEAL FORM

## Purpose of this Form

You can use this form to initiate an Office of Tax Appeals (OTA) review of a proposed tax liability, action on a request for innocent spouse relief, determination not to abate interest, or a denial or deemed denial of a claim for refund by the Franchise Tax Board (FTB). OTA is an independent body, separate and distinct from FTB. When you file an appeal with OTA, you will have the opportunity to present your case to a three-member panel of Administrative Law Judges (or a single Administrative Law Judge if you are eligible for and opt in to the OTA's Small Case Program) and get a written decision. OTA does not have any of the documents that you submitted to FTB. If you wish to rely on a document for your appeal, you must submit that document to OTA even if you already submitted it to FTB.

## Specific Field Instructions

### Box 1 – Taxpayer Name

Enter the name(s) of the person(s) or entity submitting the appeal. If you are appealing an action by FTB on a joint return, you should enter both spouses' or registered domestic partners' names in this box.

### Box 2 – Representative Name

Enter the name of the person who will be representing you in your appeal. You are not required to have a representative. OTA's processes are intended to make it easy for anyone to present a case without the need for any specialized legal knowledge. You may represent yourself in your appeal or you can choose to have anyone over the age of 18 represent you. Your representative does not need to be an attorney or accountant. If you do choose to have someone represent you, you must include a completed Power of Attorney form.

### Box 3 – Taxpayer Identification Number

Enter the identification number that you used when filing your tax return (i.e., social security number, federal employee identification number, California corporation number).

### Box 4 – Taxpayer Telephone Number

Enter your telephone number.

### Box 5 – Representative Telephone Number

If you designated a representative in Box 2, enter your representative's telephone number.

### Box 6 – Taxpayer Mailing Address

Enter the street address, city, state, and zip code where you receive your mail.

### Box 7 – Taxpayer Email Address

Enter the email address at which you receive your electronic mail.

### Box 8 – Dollar Amount of Appeal

If you know the dollar amount of the proposed tax assessment, innocent spouse relief determination, interest abatement determination, or claimed refund denial/deemed denial that you disagree with, enter that amount in this box.

### Box 9 – Taxable Year(s)

Enter the tax years or liability periods for which you are appealing.

### Box 10 – I am Attaching

If you are appealing from FTB's Notice of Action proposing additional tax, check the box for and attach the Notice of Action. If you are appealing from FTB's Notice of Action on a Request for Innocent Spouse Relief, check the box for and attach the Notice of Action on the Request for Innocent Spouse Relief. If you are appealing from FTB's Determination not to Abate Interest, check the box for and attach FTB's Determination not to Abate Interest. If you are appealing from FTB's denial of a claim for refund, check the box for and attach the Claim for Refund Denial. If you did not receive a notice, but it has been six or more months since you filed your claim for refund with FTB, check the box for and attach a copy of the refund claim that you have deemed denied. You must attach one of these items for your appeal to be valid.

### Box 11 – Tell OTA why you disagree with FTB's decision.

Enter the facts involved and the specific reasons that you disagree with FTB. You may use ordinary and informal language and although it is not necessary to include legal authorities, like statutes and/or court or administrative agency decisions in your appeal, you should include them if you think they support your position. Attach additional sheets if you need more space.

### Signatures

Sign and date the form. If you are appealing an action on a joint return by FTB, both spouses or registered domestic partners should sign and date the form. If electronically submitting the form, you must also check the box indicating electronic signature.

### If you have questions or need help filing your appeal

Contact OTA's Ombudsperson for assistance. You can reach the Ombudsperson by email at [info@ota.ca.gov](mailto:info@ota.ca.gov) or by phone at 916-206-4355. You can also find more information on OTA's website at [www.ota.ca.gov](http://www.ota.ca.gov).