



## FTB 1084

# Personal Income Tax Denial of Claim for a Refund Information

In this document, we refer to the California Revenue and Taxation Code as R&TC.

## General Information

The accompanying Notice of Action or denial letter advises you that we have denied all or part of your claim for refund.

## Submitting Additional Information to the Franchise Tax Board

We may revise our action on your claim for a refund within your 90-day appeal period if both of the following occur:

- You send us a written explanation as to why we should revise our action, along with new information or documentation supporting your position.
- We agree that the new information supports your position.

You can send the new information to us at the address on the front of the accompanying notice. We will notify you if we revise our action because of the new information you provide, usually within 60 days.

Please note that submitting new information to us does not extend the time period for you to file an appeal with the Office of Tax Appeals. If we do not agree that you are entitled to a refund based on the new information, you cannot challenge our denial of your claim unless you filed an appeal with the Office of Tax Appeals within 90 days of our action on your refund claim. (R&TC Section 19324)

## Your Refund Claim Denial Options

If we denied all or part of your claim for a refund and you wish to pursue your claim, you can do one of the following:

- File an appeal with the Office of Tax Appeals.
- Bring action against us in Superior Court.

To pursue either of these options, please see the information provided below.

## Office of Tax Appeals Appeal Procedure

If you disagree with our denial of your claim for refund, you can file an appeal with the Office of Tax Appeals. (R&TC Section 19324)

You must clearly state in writing that you are filing an appeal, and include the following information:

- Your name and address.
- Your social security or taxpayer identification number.
- A copy of the accompanying Notice of Action or denial letter.
- The amounts and taxable years you are appealing.
- A statement of facts.
- Points and legal authorities that support your position.
- Your explanation of why our denial of your claim is wrong.
- Any portion of the amount at issue that you concede.
- Your signature or your authorized representative's signature.
- Your telephone number or your authorized representative's name, address, and telephone number.

Within 90 days of the date we mailed the enclosed notice or denial letter, you must mail or fax your written appeal with a copy of supporting documents, including a copy of the notice or denial letter, to:

**Mail:** STATE OF CALIFORNIA  
OFFICE OF TAX APPEALS  
PO BOX 989880  
WEST SACRAMENTO CA 95798-9880

**Fax:** 916.492.2089

If you need additional information about filing an appeal, go to [ota.ca.gov](http://ota.ca.gov) or call 916.206.4355. Contacting the Office of Tax Appeals for this information will not extend the time period for you to appeal. (R&TC Sections 19324 and 19332)

It is essential that your appeal explain and document in detail why you believe our denial of your claim is wrong, as well as why you believe your position is correct. Include all the relevant documentation you received from or submitted to the Franchise Tax Board, because the Office of Tax Appeals has no record of those documents.

Your appeal must be handwritten or typed in a font or type size of at least 12 characters per inch or the equivalent. It must be on only one side of 8½ by 11 inch sheets of paper. Your appeal must not exceed 30 pages double-spaced or 15 pages single-spaced, not counting a table of contents and exhibits such as copies of supporting documents.

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## Superior Court Action Time Frames

Generally, after the claim for refund is denied, you can file an action in Superior Court within one of the following time frames, whichever is later:

- Four years from the last date for filing your tax return.
- One year from the date you paid or overpaid the tax.
- 90 days from the date of the accompanying notice or denial letter.
- 90 days from the date the determination of the Office of Tax Appeals becomes final. (R&TC Section 19384)

## Franchise Tax Board Privacy Notice

For privacy information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **privacy notice**. To request this notice by mail, call 800.852.5711 and enter form code **948** when instructed.

## Taxpayers' Rights Advocate Review

You may contact the Taxpayers' Rights Advocate if you have an ongoing state income tax problem that you have been unable to resolve through normal channels. Contacting the Taxpayers' Rights Advocate, however, is not an appeal and does not extend the period of time for filing one. You have the right to an independent administrative review if we file or record a notice of lien, reject your request for an installment agreement, terminate your existing installment agreement, or notify you that we may levy your income or assets. You must submit your request for review within 30 days of the Notice of State Tax Lien or first notice of intent to levy. The law only allows one independent administrative review for each tax year. (R&TC Sections 19008(e), 19225, and 21015.5)

You may contact Executive and Advocate Services for additional information or to submit your request for review. Call: 800.883.5910, fax: 916.843.6022, or mail: Executive and Advocate Services MS A381, PO Box 157, Rancho Cordova, CA 95741-0157.

## Connect With Us/Conéctese Con Nosotros

For state income tax issues unrelated to your appeal/Para asuntos de impuesto sobre el ingreso estatal que no están relacionados con su apelación

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**Web:** [ftb.ca.gov](http://ftb.ca.gov)

**Phone/Tel.:** 800.852.5711 | 7 a.m. to 5 p.m. weekdays, except state holidays/7 a.m. a 5 p.m. de lunes a viernes, excepto días feriados

916.845.6500 | from outside the United States/fuera de los Estados Unidos

**TTY/TDD:** 800.822.6268 | for persons with hearing or speech impairments/para personas con discapacidades auditivas o del habla