



FTB 1087

Business Entities — Denial of a Claim for Refund Information

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

General Information

If we denied all or part of your entity's refund claim and you wish to pursue the refund claim, you may either file an appeal with the Office of Tax Appeals (OTA) or bring action against us in Superior Court. See SIDE 2 for more information regarding Superior Court procedures.

If you believe our action was incorrect, you may submit new information to us to reconsider your entity's refund claim. You must send us a written request to revise our action and include new information or documentation to support your position.

Office of Tax Appeals Appeal Time Line

You may file an appeal with the Office of Tax Appeals (OTA) within:

30 days of the notice date if you received:

- A Notice of Action on a protest against a proposed assessment.
- A Notice of Action on a proposed carryover adjustment.
- A Notice of Determination Not to Abate Interest (for unpaid interest).

90 days of the notice date if you received:

- A Notice of Action on Cancellation, Credit, or Refund, or any other notice that denies all or part of a refund of tax, penalties, or interest.
- A Notice of Determination Not to Abate Interest (for paid interest).

Generally, the OTA will accept the postmark date on your appeal as the filing date; however, if the last day to file an appeal falls on a Saturday, Sunday, or holiday, the filing deadline is extended to the next business day.

Office of Tax Appeals Information Required for an Appeal

Filing a complete appeal letter can expedite the appeal process. To file an appeal, you must write to OTA and provide the following information:

- Your business entity's name, California identification number, and address.
- The amount at issue and the tax year(s) involved in the appeal (if you agree that you owe any portion of the tax, explain and provide details).
- A copy of the notice you are appealing.
- A statement of the facts involved in the case.
- The legal points and authorities, including statutes and regulations that support your position.
- You or your representative's telephone number.

Either you or your representative must sign your appeal. You may also provide your email address with additional contact information for expedited response time.

Your appeal must be typed or handwritten on one side of 8 ½ x 11-inch paper, in a type or font size of at least 12 characters per inch or the equivalent. Your appeal must not exceed 30 double-spaced pages or 15 single-spaced pages (not including any table of contents or exhibits, such as copies of supporting documents).

How to File Your Appeal

You must mail or fax a copy of your appeal letter, the notice from us, and any supporting documents to:

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

Fax: 916.492.2089

For more information on OTA's appeal process, go to ota.ca.gov, or call 916.206.4355.

Superior Court Action Time Frames

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

Within ...	From the date ...
4 years	Your original tax return was due.
1 year	You paid or overpaid the tax.
90 days	Of the enclosed notice or denial letter.
90 days	Of OTA's final determination.

Submit Additional Information to the Franchise Tax Board

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

- You send us a written request to revise our action, with new information or documentation that supports 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 enclosed notice. We will notify you if we revise our action due to the new information you provide, usually within 60 days.

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

Taxpayer Rights' Advocate

Taxpayers who have been unable to resolve their problems with us through regular channels may contact our Taxpayers' Rights Advocate. Contacting the Taxpayers' Rights Advocate, however, is not an appeal and does not extend the time period for filing one. To file an appeal, follow the procedures explained on this insert.

Unless you received a jeopardy assessment, you have the right to an independent administrative review before we levy your income or assets if you submit a written request within 30 days of the notice date of the first notice of levy.

You can also request review of a tax lien by submitting a written request for review within 15 days of the notice date of the first tax lien notice.

You can contact the Taxpayers' Rights Advocate by mail at: Taxpayers' Rights Advocate, Executive and Advocate Services MS A381, PO Box 157, Rancho Cordova CA 95741-0157, or by telephone at 800.883.5910, or you may fax to 916.843.6022.

Internet and Telephone Assistance

(For state income tax issues unrelated to your appeal)

Website: ftb.ca.gov

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments