



## Procedure for Appealing a Denial or Partial Denial of a Request for Abatement of Interest

If we denied all or part of your request for abatement of interest and you disagree with the denial, you can file an appeal with the **Office of Tax Appeals**. **You must file your appeal by the date indicated on the Notice of Determination.**

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

- Your name and address.
- Your social security or taxpayer identification number.
- The amounts and taxable years you are appealing.
- The date of the notice you are appealing.
- A statement of facts.
- Points in support of your position and the legal authorities that support your position.
- Your explanation of why our determination is wrong.
- Any portion of our determination regarding interest that you concede.
- A copy of the accompanying Notice of Determination.
- Your signature or your authorized representative's signature.
- Your daytime telephone number or authorized representative's name, address, and daytime telephone number.

Your appeal must explain and document in detail why you believe the Franchise Tax Board's determination is wrong, and 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 10 points or 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.

**Additional information** is available from your audit file as provided by the Information Practices Act. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and get FTB 1131, *Franchise Tax Board Privacy Notice*.

**If you disagree with our determination regarding unpaid interest, then within 30 days of the date we mailed this notice**, you must mail or hand-deliver your written appeal, with a copy of the notice, and any supporting documents to the Office of Tax Appeals at the address below.

**If you disagree with our determination regarding paid interest, then within 90 days of the date we mailed this notice**, you must mail or hand-deliver your written appeal, with a copy of the notice, and any supporting documents to:

**STATE OF CALIFORNIA**  
OFFICE OF TAX APPEALS  
450 N STREET  
PO BOX 989880  
WEST SACRAMENTO CA 95798-9880

For complete instructions on how to file an appeal, go to [ota.ca.gov](http://ota.ca.gov). **Contacting the Office of Tax Appeals for this information will not extend the time period for you to file an appeal** (R&TC Section 19104(b)(2)(A)).