



## OTA DEADLINE FACTSHEET

The intent of this document is to give taxpayers a quick reference guide to due dates that are extended due to the Coronavirus outbreak. It is meant to interpret source documents and not be a replacement or an addition to them. For links and more detailed information visit our website at [ota.ca.gov](http://ota.ca.gov).

### APPEALS ORIGINATING FROM THE FRANCHISE TAX BOARD

Document	Original Deadline	Extended Deadline
<b>Initial Appeal</b> with an original due date on or after March 12, 2020 and on or before July 15, 2020	Date Provided by Notice or Statute	July 15, 2020
<b>Correspondence to be filed with OTA</b> , with an original due date on or after March 1, 2020 and on or before May 18, 2020	Date Provided	60 Days After Provided Date
<b>Petition for Rehearing</b> with an original due date on or after March 12, 2020 and on or before July 15, 2020	30 Days from Date of the Opinion	July 15, 2020

### APPEALS ORIGINATING FROM THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

Document	Original Deadline	Extended Deadline
<b>Initial Appeal</b> with an original due date on or after April 2, 2020 and on or before July 30, 2020	Date Provided by Notice or statute.	60 Days After Provided Date
<b>Correspondence to be filed with OTA</b> , with an original due date on or after March 1, 2020 and on or before May 18, 2020	Date Provided	60 Days After Provided Date
<b>Petition for Rehearing</b> with an original due date on or after March 1, 2020 and on or before July 30, 2020	30 Days from Date of the Opinion	60 Days After Provided Date