



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.

APPEALS ORIGINATING FROM THE FRANCHISE TAX BOARD

Document	Original Deadline	Extended Deadline
Initial Appeal 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
Correspondence to be filed with OTA , with an original due date on or after March 1, 2020 and on or before June 30, 2020	Date Provided	60 Days After Provided Date
Petition for Rehearing 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
Initial Appeal 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
Correspondence to be filed with OTA , with an original due date on or after March 1, 2020 and on or before June 30, 2020	Date Provided	60 Days After Provided Date
Petition for Rehearing 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