



OTA Legal Notice 2020-01

Date Issued: April 30, 2020

PURPOSE

To allow an extension of time for taxpayers affected by COVID-19 to file briefing or other documents with the Office of Tax Appeals (OTA).

BACKGROUND

In Executive Order N-25-20, Governor Newsom ordered that OTA shall use its administrative powers where possible and appropriate to provide those individuals and businesses impacted by complying with state and local public health official's imposition or recommendation of social distancing measures related to COVID-19 with extensions for filing, payment, audits, billing, notices, assessments, claims for refund, and relief from subsequent penalties and interest. In response to this executive order, OTA will implement 60 calendar-day extensions for all briefing and filings as set forth below.

PROCEDURE

For appeals that have a briefing or other document submission deadline that falls between March 1, 2020 – June 30, 2020, an automatic 60 calendar-day extension will be granted. The extensions will automatically add 60 calendar-days to any OTA deadline to submit briefing, additional briefing, supplemental briefing, requested documentation, perfected appeals, perfected petitions for rehearing, and petitions for rehearing originating from California Department of Tax and Fee Administration appeals. The extension does not apply to requests for responses regarding procedural or ministerial matters, such as responding to an Oral Hearing Notice.

Parties with current appeals before OTA do **not** need to take any action to request an extension pursuant to this Notice. OTA will automatically take the 60 calendar-day extension provided by this Notice into account when any of the documents described above are submitted to OTA. OTA's regulations regarding date of mailing and timing for mailing at Cal. Code of Regs, Tit. 18, Div. 4.1, sections 30203-30205 shall continue to apply, while also taking into account the extension provided by this Notice. Nothing in this Notice shall affect the rights of the taxpayer or agency to request extensions pursuant to Cal. Code of Regs, Tit. 18, Div. 4.1, section 30220.

The principal contact for this notice is Myriam Bouaziz of the OTA. For further information regarding this Notice, contact Ms. Bouaziz at P.O. Box 989880, West Sacramento, CA 95798-9880.