



**State of California  
Office of Tax Appeals**

OTA Form L-01  
(July 2022)

**REQUEST FOR APPEAL**

Complete the information in the spaces below, including your signature and the date. You may also fill this out online at [ota.ca.gov](http://ota.ca.gov)

<b>1. Taxpayer's Name(s):</b>		<b>2. Representative Name, if applicable:</b> (Attach completed Power of Attorney form <a href="#">OTA Form L-03</a> )	
<b>3. Taxpayer Identification Number:</b>	<b>4. Taxpayer's Telephone Number:</b>	<b>5. Representative's Telephone Number, if applicable:</b>	
<b>6. Taxpayer's Mailing Address:</b>		<b>7. Taxpayer's and Representative's Email Address:</b>	
<b>8. Appealing From:</b>		<b>9. Dollar Amount of Appeal:</b>	<b>11. I am Attaching: (must select and attach one for valid appeal)</b>
<input type="checkbox"/> Action of the California Department of Tax and Fee Administration (CDTFA) <input type="checkbox"/> Action of the Franchise Tax Board (FTB)			<input type="checkbox"/> CDTFA Appeals Bureau's Decision <input type="checkbox"/> FTB's Notice of Action <input type="checkbox"/> FTB's Claim for Refund Denial <input type="checkbox"/> A copy of my FTB refund claim that I have deemed denied
		<b>10. Taxable Year(s)/Liability Period at Issue:</b>	
<b>12. Tell us why you disagree with the taxing agency's decision. You must identify what you believe is in error or has been omitted from the taxing agency's decision and explain why the identified errors or omissions justify a different result. Please be as specific as you can. You can attach more pages if this is not enough space.</b>			

Name of Taxpayer	Signature	Date
Name of Taxpayer	Signature	Date

Check if you are a representative that has signed this form on behalf of taxpayer(s). Attach a completed Power of Attorney form.

**Submit your appeal electronically on our website ([ota.ca.gov](http://ota.ca.gov)), or  
Mail or fax this completed form AND a copy of the document selected in Box 11, above, to:**

Office of Tax Appeals  
P.O. Box 989880  
West Sacramento, CA 95798-9880  
Fax: (916) 492-2089

# INSTRUCTIONS FOR REQUEST FOR APPEAL FORM

OTA Form L-01 (July 2022)

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## **Purpose of this form**

You can use this form to initiate an Office of Tax Appeals (OTA) review of a proposed tax liability or denial of a claim for refund by the California Department of Tax and Fee Administration (CDTFA) or the Franchise Tax Board (FTB). OTA is an independent body, separate and distinct from CDTFA and FTB. When you file an appeal with OTA, you will have the opportunity to present your case to a three-member panel of Administrative Law Judges and get a written decision. OTA does not have any of the documents that you submitted to the tax agency. If you wish to rely on a document for your appeal you must submit that document to OTA even if you already submitted it to the tax agency.

## **Specific Field Instructions – You may enter, upload, and submit this information and supporting documents electronically on our website. Ota.ca.gov. Use this form only if you are unable to submit your appeal electronically.**

### *Box 1 – Name*

Enter the name(s) of the person(s) or entity submitting the appeal. If you are appealing an action by FTB on a joint return, you should enter both spouses' or registered domestic partners' names in this box.

### *Box 2 – Representative Name*

Enter the name of the person that will be representing you in your appeal. You are not required to have a representative. OTA's processes are intended to make it easy for anyone to present a case without the need for any specialized legal knowledge. You may represent yourself in your appeal or you can choose to have anyone over the age of 18 represent you. Your representative does not need to be an attorney or accountant. If you do choose to have someone represent you, you must include a completed Power of Attorney form, such as OTA Form L-03.

### *Box 3 – Taxpayer Identification Number*

Enter the identification number that you used when filing your tax return (i.e. social security number, federal employee identification number, California corporation number, or BOE/CDTFA account number).

### *Box 4 – Taxpayer's Telephone Number*

Enter your telephone number.

### *Box 5 – Representative's Telephone Number*

If you designated a representative in Box 2, enter your representative's telephone number.

### *Box 6 – Taxpayer's Mailing Address*

Enter the street address, city, state, and zip code where you receive your mail.

### *Box 7 – Taxpayer's and Representative's Email Address*

Enter the email address at which you receive your electronic mail, and your representative's email address (if applicable).

### *Box 8 – Appealing from*

If you are appealing a Notice of Action, Claim for Refund Denial, or Deemed Claim for Refund Denial by FTB, check the "Action of the Franchise Tax Board (FTB)" box. If you are appealing a Decision by the Appeals Bureau of CDTFA, check the "Action of the California Department of Tax and Fee Administration (CDTFA)" box.

### *Box 9 – Dollar Amount of Appeal*

If you know the dollar amount of the proposed tax assessment or claimed refund denial/deemed denial that you disagree with, enter that amount in this box.

### *Box 10 - Taxable Year(s)/Liability Period at Issue*

Enter the tax years or liability periods for which you are appealing.

### *Box 11 - I am Attaching*

If you are appealing from a decision by CDTFA's Appeals Bureau, check the "CDTFA Appeals Bureau's Decision" box and attach both your Decision Cover Letter and Decision. Attaching the Decision will satisfy the requirement to provide CDTFA's account number, the case identification number, and the date of the Decision. If you are appealing from FTB's Notice of Action proposing additional tax, check the box for and attach "FTB's Notice of Action." If you are appealing from FTB's denial of a claim for refund, check the box for and attach "FTB's Claim for Refund Denial." If you did not receive a notice, but it has been six or more months since you filed your claim for refund with FTB, check the box for and attach "A copy of my FTB refund claim that I have deemed denied." You must attach one of these items for your appeal to be valid.

### *Box 12 - Tell us why you disagree with the taxing agency's decision*

Enter the facts involved and the specific reasons that you disagree with the tax agency. You may use ordinary and informal language. It is not necessary to cite legal authorities, like statutes or regulations. However, you may include them if you think they support your position. Attach additional sheets if you need more space.

### *Signatures*

Sign and date the form. If you are appealing an action on a joint return by FTB, both spouses or registered domestic partners should sign and date the form.

### **If you have questions or need help filing your appeal**

Contact OTA's Ombudsperson for assistance. You can reach the Ombudsperson by email at [info@ota.ca.gov](mailto:info@ota.ca.gov) or by phone at 916-206-4355. You can also find more information on our website at [www.ota.ca.gov](http://www.ota.ca.gov).