



State of California  
Office of Tax Appeals

OTA Form L-04  
(Rev. 8.2024)

REQUEST FOR SUBPOENA

Complete the information in the spaces below, including your signature and the date.

<b>1. Taxpayer Name(s):</b>		
<b>2. Taxpayer Telephone Number:</b>	<b>3. Taxpayer's Email Address:</b>	<b>4. OTA Case ID Number:</b>
<b>5. Representative Name, if applicable:</b>	<b>6. Representative's Telephone Number, if applicable:</b>	<b>7. Representative's Email Address, if applicable:</b>
<b>8. Requesting a subpoena for:</b>	<b>9. Verify that you are the party that has the burden of proof as to each issue for which the witness(es)/documentation is needed, or show that the witness is not a party to the appeal. You may attach additional pages if needed.</b>	
Witness(es) to appear  Production of documentation		
<b>10. Identify each witness (by name, title, address/phone number, if known) and/or document (or class of documents) for which you are requesting a subpoena. You may attach additional pages if the space below is insufficient.</b>		
<b>11. Please explain why each witness and document (or class of documents) identified above is relevant and essential to resolution of the appeal. You may attach additional pages if the space below is insufficient.</b>		

**12. Informal Discovery: provide a timeline documenting the informal attempts that you have made to obtain the requested information. Please reference and attach any supporting documentation. You may attach additional pages if the space below is insufficient.**

<b>Print Name</b>	<b>Signature</b>	<b>Date</b>
<b>Print Name</b>	<b>Signature</b>	<b>Date</b>

Check if you are a representative that has signed this form on behalf of taxpayer(s). Attach a completed Power of Attorney form, if one has not already been provided to OTA.

**Mail or fax this completed form to:**

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

## INSTRUCTIONS FOR REQUEST FOR SUBPOENA FORM

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### **Purpose of this form**

You can use this form to request that the Office of Tax Appeals (OTA) consider issuing an administrative subpoena for witnesses to appear and for the production of documentation. OTA expects that parties appearing before OTA will cooperatively engage in informal discovery prior to requesting OTA involvement in the discovery process. A subpoena request may not be submitted for the inspection or copying of any writing or item that is privileged from disclosure by law or otherwise made confidential or privileged. For OTA to consider a subpoena request, you must fill out this form in its entirety.

### **Specific Field Instructions**

#### *Box 1 – Name*

Enter the name(s) of the person(s) or entity submitting the request.

#### *Box 2 – Taxpayer’s Telephone Number*

Enter the taxpayer’s telephone number.

#### *Box 3 – Taxpayer’s Email Address*

Enter the email address at which you would like to receive electronic mail from OTA.

#### *Box 4 – OTA Case ID Number*

Enter the Case ID Number OTA assigned to your appeal.

#### *Box 5 - Representative Name*

Enter the name of the person that is representing you in your appeal. If you choose to have someone represent you, you must include a completed Power of Attorney form, such as [OTA Form L-03](#), FTB Form 3520, or CDTFA Form 392, if one has not previously been provided to OTA for the designated representative.

#### *Box 6 – Representative’s Telephone Number*

If you designated a representative in Box 3, enter your representative’s telephone number.

#### *Box 7 – Representative’s Email Address*

If you designated a representative in Box 3, enter the representative’s email address.

#### *Box 8 – Requesting a subpoena for*

If you are requesting a subpoena for a witness(es) to appear, check the “Witness(es) to appear” box.

If you are requesting a subpoena for the production of documentation, check the “Production of documentation” box.

If you are requesting a subpoena for a witness(es) to appear *and* the production of documentation, check both boxes.

#### *Box 9 – Burden of Proof*

The person requesting the subpoena must be the party bearing the burden of proof on the issue(s) to which the subpoenaed witness(es)/documentation relate, or must show that the subpoena will be issued to a non-party to the appeal. In this box, indicate the issue(s) to which each requested witness and/or documentation relates, and verify that you have the burden of proof as to each issue or show that the witness is not a party.

#### *Box 10 - Itemized list*

Provide an itemized list identifying *each* witness and/or document (or class of documents) for which you are requesting a subpoena. A subpoena will only be issued to a non-party to the appeal.

#### *Box 11 - Detailed explanation*

Provide a specific and detailed explanation as to how *each* witness and/or document (or class of documents) for which you are requesting a subpoena is relevant and essential to the appeal.

#### *Box 12 - Informal Discovery*

Prior to submitting a subpoena request form, a party must show that it has attempted informal discovery. For *each* witness and/or document (or class of documents) that you are requesting a subpoena, provide a timeline, with supporting documentation, indicating the informal attempts you made to obtain the requested witness(es)/documentation. Please attach any supporting documentation referenced.

#### *Signature*

Sign and date the form.

### **If you have questions or need help filing your subpoena request form:**

You can send an email to [subpoenas@ota.ca.gov](mailto:subpoenas@ota.ca.gov). You can also find more information on our website at [www.ota.ca.gov](http://www.ota.ca.gov).