



BRIEFING PROCESS

at the California Office of Tax Appeals

The briefing process is the first part of the appeals process. Here, you and the tax agency can explain your positions on record. The written exchanges between you and the tax agency are called “briefs.” The Office of Tax Appeals (OTA) reviews these briefs for requests and sets deadlines for responses. During this stage, we are not evaluating the reasons for the appeal. Evaluation happens after the briefing process has finished.

1 APPELLANT

You start the process with us by sending your appeal. We handle appeals from people disagreeing with certain actions of the Franchise Tax Board (FTB) or the California Department of Tax and Fee Administration (CDTFA). For information on what you can appeal with us and what to include, please see our **regulations** or **FAQs**.

2 OTA

We check your appeal to make sure it’s complete and falls within our jurisdiction. We also look for any requests that could affect the deadline of the next response¹. If there are no such requests, we send a letter giving the taxing agency 60 days to respond to your appeal.

3 TAX AGENCY

The taxing agency replies to your appeal with their position and any evidence.

4 OTA

We review the Taxing Agency’s response for any requests. We then send a letter giving you 30 days to respond to what the taxing agency said. Our letter gives you options (see step 5) on how to proceed with the appeal. You are also given a copy of the taxing agency’s response with this letter.

5 APPELLANT

You file a response to the taxing agency (optional). You make choices from the list of options provided to you in our previous letter. These options include oral hearing and location, or a decision based on the written information exchanged during the briefing process. There are also options to have language assistance, to participate in the **Small Case Program** (if eligible), or to dismiss the appeal².

6 OTA

We review your response for choices from our previous letter or any requests. We send a letter acknowledging your response to the taxing agency’s opening brief (if submitted). In our letter, we tell you that the briefing process is finished. The only way there is more briefing is if someone makes a request and it is granted.

REMINDER: If you do not submit anything, then your appeal will be determined based on the written information you and the taxing agency sent to us.

¹ Some requests change the timeline of the briefing process. An example of these requests is an extension or deferral. If you want to make an extension or deferral request, you must make it in writing before the expiration of the original deadline.

² Anyone involved in the appeal can ask at any time to stop the process or “dismiss.” Be careful! If someone asks to dismiss it means that they are agreeing with the other party’s position.