



## INNOCENT SPOUSE

**Franchise Tax Board (FTB):** When the FTB makes a decision—whether to grant or deny a request for innocent spouse relief, either fully or partially—it will issue a Notice of Action. If a spouse or a Registered Domestic Partner (RDP) disagrees with this decision, they have 30 days from the date the Notice of Action is mailed to file an appeal with the Office of Tax Appeals (OTA). If the FTB does not take action within six months of the request, either spouse may file an appeal with OTA to seek the requested relief.

**California Department of Tax and Fee Administration (CDTFA):** When the CDTFA decides to grant or deny a request for innocent spouse relief, either fully or partially, it will issue an Appeals Bureau decision. The spouse or RDP who disagrees with this decision has 30 days from the date the decision is issued to file an appeal with OTA.

If your spouse or RDP was granted innocent spouse relief by either the FTB or CDTFA and you disagree with that decision, you may file an appeal with OTA.

### Confidentiality and Safety

When OTA issues correspondence in an innocent spouse appeal, certain sensitive information—such as addresses and other contact details—is redacted to protect privacy. Additionally, a spouse or RDP may request a separate oral hearing, which OTA may grant for good cause. Good cause includes situations where a court order prevents the individuals from appearing at the same hearing, or if OTA determines that holding a joint hearing would be unsafe, disruptive, or unjust. A spouse or RDP may also request that OTA seal or partially seal its record or close an oral hearing to the public. Such requests are evaluated by OTA on a case-by-case basis.