



SETTLEMENT & WITHDRAWAL

Settlement

The Office of Tax Appeals (OTA) cannot settle a case and has no involvement in this process. In situations where you and the tax agency have agreed to talk about settlement, you should contact OTA. OTA will defer further action on your appeal until any settlement process is completed. You may voluntarily withdraw your appeal if you reach a settlement agreement with the tax agency.

If settlement or other efforts do not resolve the appeal, OTA will reactivate the appeal and notify you and the agency of the next steps in the appeal.

Appeal Withdrawal

You may withdraw your appeal for any reason and at any time. However, if you withdraw your appeal after an Opinion has been issued, OTA will publish its Opinion despite you withdrawing your appeal.

Please note that interest may continue to accrue while your case is being considered by the CDTFA or FTB settlement programs.