



RESOURCES FOR TAXPAYERS

Ombudsperson

The Office of Tax Appeals (OTA) Ombudsperson can be reached to answer any procedural questions a person may have about their case, receive help filing their appeal, or if they need additional information about the appeals process. OTA's Ombudsperson can be reached by email at info@OTA.ca.gov or by phone at **916-206-4355**.

Small Case Program

OTA offers an optional Small Case Program (SCP) for certain appeals with amounts in dispute below a specified threshold. Although not guaranteed, appeals in the SCP are generally decided sooner than in the standard appeals process due to an accelerated schedule as these cases typically involve fewer complex facts, legal issues, and evidence. Regardless of whether an appeal goes through the standard process or the SCP, it will be carefully considered and decided in a neutral and objective manner.

Pro Bono Program

In partnership with the California Lawyers Association (CLA), OTA began a free pro bono program. OTA informs eligible taxpayers about this opportunity and directs interested individuals to contact CLA to schedule an appointment with volunteer attorneys. CLA matches volunteer attorneys with unrepresented taxpayers to provide limited-scope advice and counsel about their appeal before the OTA. This initiative helps taxpayers, who would not otherwise have access to legal representation, to obtain legal advice from qualified professionals.

The Tax Appeals Assistance Program

The Tax Appeals Assistance Program (TAAP) may provide free legal representation in cases with amounts in dispute of less than \$30,000. Qualified law students, who are supervised by the tax agency's attorneys reporting to the Taxpayers' Rights Advocate of each tax agency, are available to advise individual taxpayers. Law students research and draft appeal briefs, as well as handle other matters on behalf of eligible taxpayers. For more information, visit the [California Department of Tax and Fee Administration Tax Appeals Assistance Program](#) and [Franchise Tax Board Tax Appeals Assistance Program](#).