

# OTA OUTLOOK

## California Office of Tax Appeals

October 2024

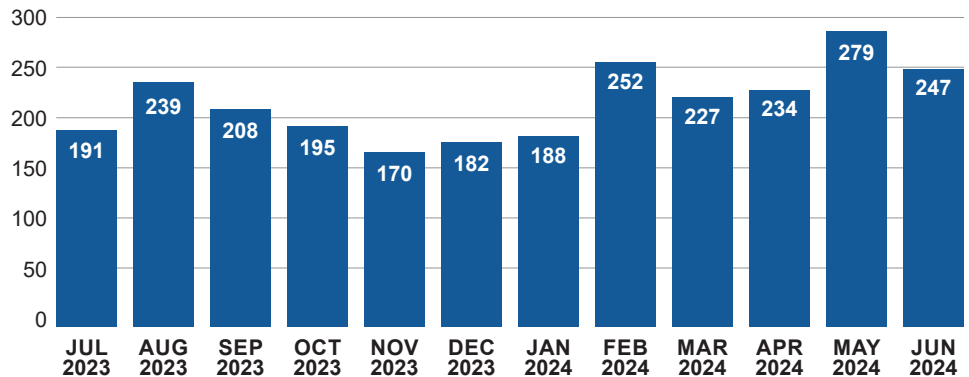
### Office of Tax Appeals

The Office of Tax Appeals (OTA) is an independent and impartial appeals body created by the Taxpayer Transparency and Fairness Act of 2017. The office was established to hear appeals from California taxpayers regarding various taxes and fees administered by the California Department of Tax and Fee Administration and the Franchise Tax Board. Tax disputes involving personal income, corporate franchise and income, sales and use, excise and other taxes and fees are decided by a panel, each member of which is an expert in tax law. The office is independent of the state's tax agencies.

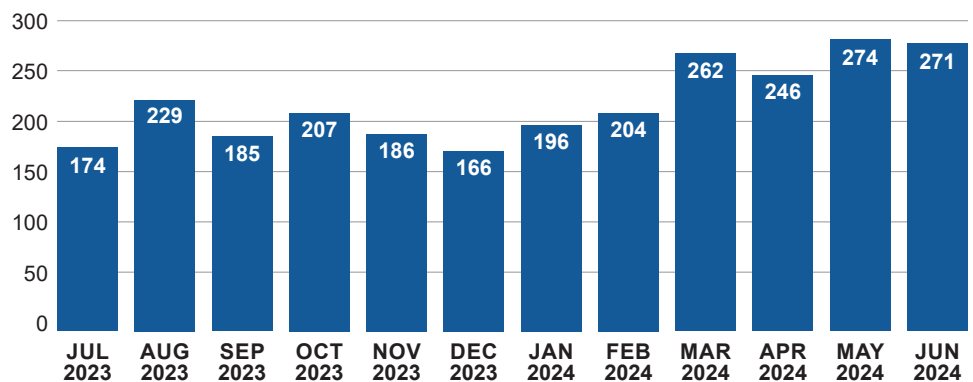


OTA has opened and closed an average of 200 cases in the 23-24 fiscal year (FY). This follows similar data from the 22-23 FY.

### OPENED CASES 2023-24

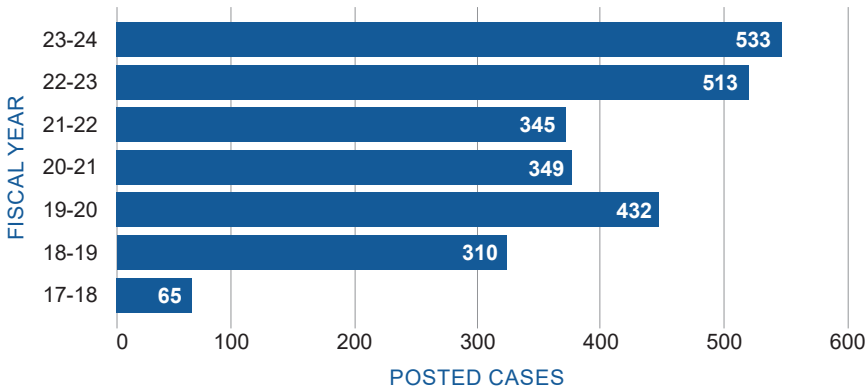


### CLOSED CASES 2023-24



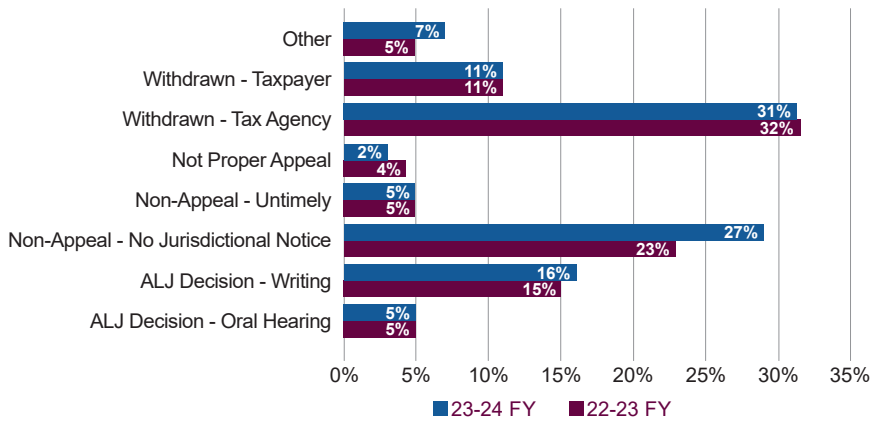
In the 22-23 FY, OTA appeals were at an all-time high with the return of in-person hearings. We had several appellants who did not want to proceed with a virtual hearing and chose to wait to have their appeal heard in-person.

### POSTED CASES BY FISCAL YEAR



The majority of our cases are closed by state tax agency withdrawals followed by appeals with no jurisdictional notice. Cases decided on the written record follow. Below is a comparison of the 23-24 fiscal year and 22-23 fiscal year.

### CLOSED CASES BY TYPE



Self represented taxpayers make up the majority of appeals at OTA. Virtual hearings are the preferred oral-hearing venue, followed by in-person hearings in Cerritos and Sacramento.

### REPRESENTATION TYPE FY 2023-24

