

CALIFORNIA TAXPAYER RESOURCES

WE'RE HERE FOR YOU

Advocates

California Department of
Tax and Fee Administration

Employment Development Department

Franchise Tax Board

California State Board of Equalization

Internal Revenue Service

Governor's Office of Business and
Economic Development

Ombudsperson

Office of Tax Appeals

HOW TO CONTACT US

California Tax Service Center:
www.taxes.ca.gov

We're here for you.

California Department of Tax and Fee Administration (CDTFA)

TYPE OF HELP:

- Sales and Use Taxes
- Special Taxes and Fees

VISIT OUR WEBSITE:

- CDTFA—Advocate
www.cdtfa.ca.gov/tra
- CDTFA—General
www.cdtfa.ca.gov

TELEPHONE OR FAX:

- Advocate Office
1-888-324-2798
Fax
1-916-323-3319
- CDTFA Customer Service
1-800-400-7115
(TTY:711)

SEND CORRESPONDENCE TO:

- Taxpayers' Rights Advocate
Office, MIC:70
PO Box 942879
Sacramento, CA 94279-0070
- California Department of
Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0001

Employment Development Department (EDD)

TYPE OF HELP:

- Employment Taxes
- Unemployment Insurance
- Employment Training Tax
- State Disability Insurance
- State Personal Income Tax Withholding

VISIT OUR WEBSITE:

- EDD—Advocate
*[www.edd.ca.gov/payroll_taxes/
taxpayer_advocate.htm](http://www.edd.ca.gov/payroll_taxes/taxpayer_advocate.htm)*
- EDD—General
www.edd.ca.gov

TELEPHONE OR FAX:

- Advocate Office
1-866-594-4177
Fax
1-916-654-6969
- EDD Customer Service
1-888-745-3886

SEND CORRESPONDENCE TO:

- Taxpayer Advocate Office
PO Box 826880, MIC:93
Sacramento, CA 94280-0001

Franchise Tax Board (FTB)

TYPE OF HELP:

- Personal Income Taxes
- Franchise Taxes
- Bank Taxes
- Corporation Taxes

VISIT OUR WEBSITE:

- FTB—Advocate
*[www.ftb.ca.gov/aboutFTB/
taxpayer_advocate/index.shtml](http://www.ftb.ca.gov/aboutFTB/taxpayer_advocate/index.shtml)*
- FTB—General
www.ftb.ca.gov

TELEPHONE OR FAX:

- Advocate Hotline
1-800-883-5910
Fax
1-916-843-6022
- FTB Customer Service
1-800-852-5711

SEND CORRESPONDENCE TO:

- Executive and Advocate Services,
MS A381
PO Box 157
Rancho Cordova, CA 95741-0157
- Franchise Tax Board
PO Box 942840
Sacramento, CA 94240-0040

California State Board of Equalization (BOE)

TYPE OF HELP:

- Property Taxes
- Alcoholic Beverage Tax
- Tax on Insurers

VISIT OUR WEBSITE:

- BOE—Advocate
www.boe.ca.gov/tra/
- BOE—General
www.boe.ca.gov

TELEPHONE:

- Advocate Office
1-916-327-2217

SEND CORRESPONDENCE TO:

- Taxpayers' Rights Advocate
Office, MIC:120
PO Box 942879
Sacramento, CA 94279-0120

Internal Revenue Service (IRS)

TYPE OF HELP:

- Income Taxes
- Employment Taxes
- Corporate Taxes
- Estate Taxes
- Nonprofit and Charitable Organization Taxes

VISIT OUR WEBSITE:

- IRS—Advocate
www.irs.gov/taxpayer-advocate
- IRS—General
www.irs.gov

SEND CORRESPONDENCE TO:

- Please call the local office nearest you or visit the IRS website at *www.irs.gov/taxpayer-advocate* for locations in California.

TELEPHONE OR FAX:

- **National Taxpayer Advocate**
1-877-777-4778

Internal Revenue Service

(IRS) (cont'd)

CALL/FAX US LOCALLY:

- Fresno
1-559-442-6400
Fax
1-855-820-7112
- Laguna Niguel
1-949-389-4804
Fax
1-855-819-5026
- Los Angeles
1-213-576-3140
Fax
1-213-372-4769
eFax
1-855-820-5133
- Oakland
1-510-907-5269
Fax
1-855-820-5137
- Sacramento
1-916-974-5007
Fax
1-855-820-7111
- San Diego
1-619-744-7156
Fax
1-855-890-0089
- San Jose
1-408-283-1500
Fax
1-855-820-7109
- IRS Customer Service
1-800-829-1040

Governor's Office of Business and Economic Development (GO-Biz)

TYPE OF HELP:

- Business Development
- Permit Streamlining
- Small Business Assistance
- Innovation and Entrepreneurship
- International Affairs and Business Development

VISIT OUR WEBSITE:

- Small Business Advocate
www.business.ca.gov
www.businessportal.ca.gov

TELEPHONE OR FAX:

- Governor's Office of Business and Economic Development
1-877-345-4633

SEND CORRESPONDENCE TO:

- Governor's Office of Business and Economic Development
1325 J St., Suite 1800
Sacramento, CA 95818

Office of Tax Appeals (OTA)

TYPE OF HELP:

- Navigate the personal income tax appeals process
- Navigate the corporate tax appeals process
- Navigate the business tax appeals process

VISIT OUR WEBSITE:

- www.ota.ca.gov

EMAIL:

- info@ota.ca.gov

TELEPHONE OR FAX:

- Ombudsperson
1-916-206-4355
- Fax
1-916-492-2089
- General
1-916-492-2635

SEND CORRESPONDENCE TO:

- Office of Tax Appeals
PO Box 989880
West Sacramento, CA 95798-9880

Common Taxpayer Advocate Responsibilities (CDTFA, FTB, BOE, EDD, IRS)

- Resolve problems when normal channels don't work
- Maintain independent status
- Provide independent review
- Protect taxpayers' rights
- Adhere to agency tax laws
- Identify trends and issues
- Identify inequities and propose law or policy changes
- Ensure courteous treatment of the public
- Determine whether to suspend collections while case is in review
- Encourage public suggestions
- Promote understandable and simple
 - Tax laws
 - Regulations
 - Policies
 - Procedures
 - Publications

Small Business Advocate Responsibilities (GO-Biz)

- Work with state policymakers on issues facing small businesses
- Coordinate educational events on wide-ranging topics important to small businesses
- Promote information sharing and coordinate outreach efforts among state agencies
- Provide or locate assistance to resolve issues such as permits or starting a business

Office Of Tax Appeals (OTA) Ombudsperson Responsibilities

- Act as an intermediary between the taxpayer and the OTA regarding policies and procedures
- Educate taxpayers on how the appeals process works
- Serves as a reference point to get a taxpayer connected to the correct resource

Additional copies of this publication may be ordered online at www.cdtfa.ca.gov/formspubs/form-search.aspx or by telephone at 1-800-400-7115 (TTY:711).

The background of the page is a complex geometric pattern composed of overlapping, semi-transparent teal and green diamond shapes. The colors range from a light, airy teal to a deep, dark forest green, creating a layered, crystalline effect.

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