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.
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
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
• 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
• 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
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
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).