



Get It in *Writing!*

For your protection, it is best to get tax advice in writing.

You may request written tax advice by clicking on “**General Tax Questions**” on the Contact Us page on our website, or you can send a letter directly to the California Department of Tax and Fee Administration (CDTFA) office nearest you (addresses are listed on the reverse).

The Sales and Use Tax Law can be complex, and **you are encouraged to put your tax questions in writing.** Not only will that give us more information on which to base our advice to you, it may protect you from owing tax, interest, or penalties if we should give you erroneous information. **Such protection is not provided for advice given to you verbally, in person, or on the telephone.**

The Sales and Use Tax Law (section 6596) provides that you can obtain relief from tax and any penalty or interest charges if you fail to report tax on a transaction because you relied on erroneous written advice from the CDTFA.

For this relief to apply, the following conditions must be met:

- You must have written to the CDTFA for tax advice, and your request must have described the specific facts and circumstances of the activity or transaction (if someone writes on your behalf, you must be identified as the taxpayer to whom the advice applies); and
- The CDTFA must have responded in writing and stated whether the described activity or transaction was subject to tax or stated the conditions under which tax would apply.

If you have received written advice from the CDTFA and request tax relief under section 6596, it cannot be granted if, following our letter of advice:

- We wrote to you and modified or rescinded our earlier advice, and your tax liability is for a transaction that occurred after such notification; or
- There has been a change in the law or a final decision of a court, which renders our earlier written advice no longer valid.

In addition to written advice, the CDTFA offers other resources to help you understand the law:

- You can call or visit the nearest CDTFA office and talk to a tax representative.
- You can request a copy of a regulation or a publication.
- You can subscribe to our law guide service.

All of these avenues are designed to help you better understand your rights and responsibilities as a taxpayer and are available on our website at www.cdtfa.ca.gov or by calling our Customer Service Center at 1-800-400-7115 (TTY:711).

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION OFFICES

For general tax information visit our website at www.cdtfa.ca.gov.

For account-specific information contact your local office.

SACRAMENTO HEADQUARTERS **450 N Street, P.O. Box 942879, Sacramento, 94279-0001** **1-916-445-6464**

CALIFORNIA OFFICES	OFFICE ADDRESS	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, 93301-1922	1-661-632-3550
Cerritos	12750 Center Court Drive South, Suite 400, 90703-8594	1-562-356-1102
Culver City	5901 Green Valley Circle, Suite 200, 90230-6948 (P.O. Box 3652, 90231-3652)	1-310-342-1000
El Centro	1550 W. Main Street, 92243-2832 (<i>Note: closed 12:00 p.m. to 1:00 p.m. weekdays</i>)	1-760-352-3431
Fairfield	2480 Hilborn Road, Suite 200, 94534-1856	1-707-427-4800
Fresno	8050 North Palm Avenue, Suite 205, 93711-5510	1-559-440-5330
Glendale	505 N. Brand Boulevard, Suite 700, 91203-3946	1-818-543-4900
Irvine	16715 Von Karman Avenue, Suite 200, 92606-2444	1-949-440-3473
Oakland	1515 Clay Street, Suite 303, 94612-1432	1-510-622-4100
Rancho Cucamonga	10760 4th Street, Suite 200, 91730-0976	1-909-257-2900
Rancho Mirage	35-900 Bob Hope Drive, Suite 280, 92270-1768	1-760-770-4828
Redding	2881 Churn Creek Road, Suite B, 96002-1146 (P.O. Box 492529, 96049-2529)	1-530-224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	1-951-680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	1-916-227-6700
Salinas	950 E. Blanco Road, Suite 202, 93901-4488	1-831-754-4500
San Diego	15015 Avenue of Science, Suite 200, 92128-3434	1-858-385-4700
San Francisco	121 Spear Street, Suite 460, 94105-1584	1-415-356-6600
San Jose	250 South Second Street, 95113-2706	1-408-277-1231
Santa Clarita	25360 Magic Mountain Parkway, Suite 330, 91355-6065	1-661-222-6000
Santa Rosa	50 D Street, Room 230, 95404-4791 (P.O. Box 730, 95402-0730)	1-707-576-2100
Ventura	4820 McGrath Street, Suite 260, 93003-7778	1-805-677-2700
West Covina	1521 West Cameron Avenue, Suite 300, 91790-2738 (P.O. Box 1500, 91793-1500)	1-626-480-7200

OUT-OF-STATE OFFICES	OFFICE ADDRESS	TELEPHONE NUMBER
Chicago, Illinois	120 N. La Salle Street, Suite 1500, 60602-2412	1-312-201-5300
Houston, Texas	1415 Louisiana Street, Suite 1500, 77002-7471	1-713-739-3900
New York, N.Y.	485 Lexington Avenue, Suite 400, 10017-2600	1-212-697-4680
Western States	3321 Power Inn Road, Suite 130, 95826-3893	1-916-227-6600

FOR MORE INFORMATION call 1-800-400-7115 (TTY:711)

If you are unable to resolve a problem through normal channels, we encourage you to contact the Taxpayers' Rights Advocate Office for help at 1-888-324-2798 or 1-916-324-2798.

*Addresses and telephone numbers are current as of December 2017, but are subject to change.
We recommend you call the office before visiting.*

Unless otherwise noted all offices are open weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.