Advocates

California Department of Tax and Fee Administration
Employment Development Department
Franchise Tax Board
Board of Equalization
Internal Revenue Service
Governor’s Office of Business and Economic Development

Ombudsperson

Office of Tax Appeals
Common Taxpayer Advocate Responsibilities (CDTFA, FTB, EDD, BOE, IRS)

- Resolve problems when normal channels don’t work
- Maintain independent status
- Provide independent review
- Protect taxpayers’ rights
- Ensure the agency adheres to polices, procedures, and 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
California Department of Tax and Fee Administration (CDTFA) 1-888-324-2798

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 (CRS: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) 1-866-594-4177

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
  MIC:93 PO Box 826880, Sacramento, CA 94280-0001
Franchise Tax Board (FTB) 1-800-883-5910

TYPE OF HELP
• Personal Income Taxes
• Franchise Taxes
• Bank Taxes
• Corporation Taxes

VISIT OUR WEBSITE
• FTB—Advocate
  www.ftb.ca.gov/help/disagree-or-resolve-an-issue/taxpayer-advocate-services.html
• 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) 1-916-327-2217

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) 1-877-777-4778

TYPE OF HELP
• Income Taxes
• Employment Taxes
• Corporate Taxes
• Estate Taxes
• Nonprofit and Charitable Organization Taxes

VISIT OUR WEBSITE
• IRS—Advocate
  www.irs.gov/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/advocate for locations in California.

TELEPHONE OR FAX
• National Taxpayer Advocate
  1-877-777-4778

CONTACT US
• 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
  1-855-820-7110

• San Diego
  1-619-744-7156
  Fax
  1-855-796-9578

• San Jose
  1-408-283-1500
  Fax
  1-855-820-7109

• IRS Customer Service
  1-800-829-1040
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
- Serve as a reference point to get a taxpayer connected to the correct resource

Governor’s Office of Business and
Economic Development
(GO-Biz) 1-916-322-0694

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
  1-916-322-0694
  1-877-345-4633

SEND CORRESPONDENCE TO
- Governor’s Office of Business and Economic Development
  1325 J Street, Suite 1800
  Sacramento, CA 95814
Office of Tax Appeals (OTA) 1-916-806-4355

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

HOW TO CONTACT US

California Tax Service Center
www.taxes.ca.gov

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 (CRS:711).