

# CALIFORNIA TAXPAYER RESOURCES

## WE'RE HERE FOR YOU

### **Advocates**

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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**

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Office of Tax Appeals

# HOW TO CONTACT US

California Tax Service Center:  
[www.taxes.ca.gov](http://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](http://www.cdtfa.ca.gov/tra)
- CDTFA—General  
[www.cdtfa.ca.gov](http://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](http://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](http://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/](http://www.boe.ca.gov/tra/)
- BOE—General  
[www.boe.ca.gov](http://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](http://www.irs.gov/taxpayer-advocate)*
- IRS—General  
*[www.irs.gov](http://www.irs.gov)*

## **SEND CORRESPONDENCE TO:**

- Please call the local office nearest you or visit the IRS website at *[www.irs.gov/taxpayer-advocate](http://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](http://www.business.ca.gov)  
[www.businessportal.ca.gov](http://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](http://www.ota.ca.gov)

## **EMAIL:**

- [info@ota.ca.gov](mailto: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](http://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 squares and diamonds in various shades of teal and green. The colors range from a light, almost white-green to a deep, dark forest green. The pattern is centered and fills the entire page.

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