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
• 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/](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
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).