



You may request written 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).

Get it in Writing

The law can be complex, and **you are encouraged to put your 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.**

You can obtain relief from tax and any penalty or interest charges if you failed to report tax on a transaction because you relied on erroneous written advice from CDTFA (Revenue and Taxation Code [section 6596](#)). There are similar provisions for relief from a special tax or fee and any penalty or interest charges if you failed to report a special tax or fee on a transaction because you relied on erroneous written advice from CDTFA (California Code of Regulations, Title 18, [section 4902](#)).

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

- You must have written to us 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
- We 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 us and request relief, it cannot be granted if, following our letter of advice:

- We wrote to you and modified or rescinded our earlier advice, and your tax or fee liability is for a transaction that occurred after such notification; or
- There has been a change in the law or a final decision of a court, which renders our earlier written advice no longer valid.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, we offer 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 and are available on our website at www.cdtfa.ca.gov or by calling our Customer Service Center at 1-800-400-7115 (CRS:711) Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time) except state holidays.

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, CA 94279-0001	1-916-445-6464
CALIFORNIA OFFICES	OFFICE ADDRESS	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, Bakersfield, CA 93301-1922	1-661-395-2880
Cerritos	12750 Center Court Drive South, Suite 400, Cerritos, CA 90703-8594	1-562-356-1102
El Centro	1550 West Main Street, El Centro, CA 92243-2832 (P.O. Box 197, El Centro, CA 92244-0197) <i>Note: closed 12:00 p.m. to 1:00 p.m. weekdays</i>	1-760-352-3431
Fairfield	2480 Hilborn Road, Suite 200, Fairfield, CA 94534-1856	1-707-427-4800
Fresno	8050 North Palm Avenue, Suite 205, Fresno, CA 93711-5510	1-559-440-5330
Glendale	505 North Brand Boulevard, Suite 700, Glendale, CA 91203-3946	1-818-543-4900
Irvine	16715 Von Karman Avenue, Suite 200, Irvine, CA 92606-2444	1-949-440-3473
Oakland	1515 Clay Street, Suite 303, Oakland, CA 94612-1432	1-510-622-4100
Rancho Mirage	35-900 Bob Hope Drive, Suite 280, Rancho Mirage, CA 92270-1768	1-760-770-4828
Redding	2881 Churn Creek Road, Suite B, Redding, CA 96002-1146 (P.O. Box 492529, Redding, CA 96049-2529)	1-530-224-4729
Riverside	3737 Main Street, Suite 1000, Riverside, CA 92501-3395	1-951-680-6400
Sacramento	3321 Power Inn Road, Suite 210, Sacramento, CA 95826-3889	1-916-227-6700
Salinas	923 E. Blanco Road, Suite 115, Salinas, CA 93901-4444	1-831-754-4500
San Diego	15015 Avenue of Science, Suite 200, San Diego, CA 92128-3434	1-858-385-4700
San Francisco	455 Market Street, Suite 620, San Francisco, CA 94105-2449	1-415-356-6600
San Jose	1741 Technology Drive, Suite 100, San Jose, CA 95110-1397	1-408-277-1231
Santa Rosa	50 D Street, Room 230, Santa Rosa, CA 95404-4771	1-707-576-2100
Ventura	4820 McGrath Street, Suite 260, Ventura, CA 93003-7778	1-805-677-2700
West Covina	1521 West Cameron Avenue, Suite 300, West Covina, CA 91790-2738 (P.O. Box 1500, West Covina, CA 91793-1500)	1-626-480-7200
SPECIAL TAX AND FEE PROGRAMS	OFFICE ADDRESS	TELEPHONE NUMBER
Special Taxes and Fees	450 N Street, MIC:31, P.O. Box 942879, Sacramento, CA 94279-0031	1-800-400-7115
OUT-OF-STATE OFFICES	OFFICE ADDRESS	TELEPHONE NUMBER
Chicago, Illinois	120 N. La Salle Street, Suite 1500, Chicago, IL 60602-2412	1-312-201-5300
Houston, Texas	1415 Louisiana Street, Suite 1500, Houston, TX 77002-7471	1-713-739-3900
New York, New York	485 Lexington Avenue, Suite 400, New York, NY 10017-2600	1-212-697-4680
Western States	3321 Power Inn Road, Suite 130, Sacramento, CA 95826-3893	1-916-227-6600

FOR MORE INFORMATION, call 1-800-400-7115 (CRS: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.

*Addresses and telephone numbers are current as of January 2024 but are subject to change.
We recommend you call the office before visiting.*

Unless otherwise noted, all offices are open Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

For our privacy policy and notice, visit our webpage at www.cdtfa.ca.gov/privacy.htm, or go to www.cdtfa.ca.gov/formspubs/forms.htm and search for CDTFA-324-GEN-WEB, *Privacy Notice—Website—No Action Needed*.