

STATE TAX DIRECTORY

Franchise Tax Board — Personal Income Taxes

Bankruptcy Unit — Chapters 7, 11, 13: Bankruptcy PIT MS A340 • Franchise Tax Board • P.O. Box 2952 • Sacramento, CA • 95812-2952 • Telephone: (916) 845-4750 • Fax: (916) 845-9799

Collections (PIT): Telephone: (800) 689-4776

Electronic filing help desk: Telephone: (916) 845-0353

Financial Institutions Data Match (FIDM): FIDM MS A181 • Franchise Tax Board • P.O. Box 1468 • Sacramento, CA 95812-1468 • Telephone: (916) 845-6304

Financial Institution Record Match (FIRM): FIRM MS A243 • Franchise Tax Board • P.O. Box 1468 • Sacramento, CA 95812-1468 • Telephone: (916) 845-5781 • Fax: (916) 843-0267 • E-mail: ftbfirmhelp@ftb.ca.gov

Forms 540, 540A, 540 2EZ, 540NR, 540X and 541 with refund or no tax due: Franchise Tax Board • P.O. Box 942840 • Sacramento, CA 94240-0001

Forms 540, 540A, 540 2EZ, 540NR, 540X and 541 with payment: Franchise Tax Board • P.O. Box 942867 • Sacramento, CA 94267-0001

Forms 540 and 540A (scannable) with refund or no tax due: Franchise Tax Board • P.O. Box 942840 • Sacramento, CA 94240-0001

Forms 540 and 540A (scannable with payment: Franchise Tax Board • P.O. Box 942867 • Sacramento, CA 94267-0001

Forms 540-ES and 541-ES: Franchise Tax Board • P.O. Box 942867 • Sacramento, CA 94267-0008

Forms 570, 592, 592-A, 592-F, 592-V, 593, 593-I, and 593-V (nonresident withholding and real estate withholding) reporting and balance due with payment included: Franchise Tax Board • P.O. Box 942867 • Sacramento, CA 94267-0651

Form FTB 3519 (individuals) and Form FTB 3563 (fiduciaries), Payment Voucher for Automatic Extension: Franchise Tax Board • P.O. Box 942867 • Sacramento, CA 94267-0008

Form FTB 3576, Pending Audit Tax Deposit Voucher for Individuals: Franchise Tax Board • P.O. Box 942867 • Sacramento, CA 94267-0008

Form FTB 3581, Tax Deposit Refund Request, Individuals: Franchise Tax Board • P.O. Box 942840 • Sacramento, CA 94240-0040

Form FTB 3582, Payment Voucher for Individual e-filed Returns: Franchise Tax Board • P.O. Box 942867 • Sacramento, CA 94267-0008

General Toll-Free Telephone Services: Telephone: (800) 852-5711

Head of household: Telephone: (800) 555-4005

Identity Theft: Identity Theft Team MS A421 • Franchise Tax Board • P.O. Box 2952 • Sacramento, CA 95812-2952 • Telephone (hotline): (916) 845-3669 • Fax: (916) 843-0561

Innocent Spouse Program: Innocent Joint Filer Program MS A452 • Franchise Tax Board • P.O. Box 2966 • Rancho Cordova, CA 95741-2966 • Telephone: (916) 845-7072

Interagency Intercept: Telephone: (800) 852-5711

Involuntary conversions, extension of time: Telephone: (800) 852-5711

Mortgage Interest Filing Enforcement: Telephone: (866) 204-7902

Power of Attorney: Power of Attorney MS F283 • Franchise Tax Board • P.O. Box 2828 • Rancho Cordova, CA 95741-2828 • Fax: (916) 843-5440

Power of Attorney revocation: Fax: (916) 845-9144

Franchise Tax Board — Corporate Taxes

Bankruptcy Unit — Chapter 7, 11: Bankruptcy BE MS A345 • Franchise Tax Board • P.O. Box 2952 • Sacramento, CA • 95812-2952 • Telephone: (916) 845-4750 • Fax: (916) 845-9799

Collections (BE): Telephone: (888) 635-0494

Forms 100, 100S, 100W, and 100X with payment: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0501

Forms 100, 100S, 100W, and 100X EFT paid or no tax due: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0500

Forms 100, 100S, 100W, and 100X with refund: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0500

Form 100-ES with payment: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Form FTB 3539, Payment Voucher for Automatic Extension: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Form FTB 3577, Pending Audit Tax Deposit Voucher for Corporations: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Form FTB 3586 Payment Voucher for Electronically Transmitted Returns for Corporations (to be used with e-filed Form 100): Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Form FTB 3581, Tax Deposit Refund Request, Corporations: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0500

Letter of Good Standing (request for): Telephone: (800) 852-5711

S corporation — Termination of: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0540 • Telephone: (800) 852-5711

Suspended corporation (revivor): Telephone: (916) 845-7033

Water's-edge (elections/terminations): Water's-Edge • P.O. Box 1779 • Rancho Cordova, CA 95741-1779 • Telephone: (916) 845-5568

Franchise Tax Board — Limited Liability Companies

Form 568 with payment: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0501

Form 568 EFT paid or no tax due: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0500

Form 568 with refund: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0500

Form FTB 3522, Limited Liability Company Tax Voucher: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Forms FTB 3536 (Estimated Fee for LLCs), 3537 (Payment Voucher for Automatic Extension): Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Form FTB 3578 – Pending Audit Tax Deposit Voucher for LLCs: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Form FTB 3581 – Tax Deposit Refund Request, Corporations, LPs, LLPs, LLCs, REMICs: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0500

Forms FTB 3588 (Payment Voucher for LLC E-filed Returns): Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Franchise Tax Board — Partnerships

Form 565 with payment (limited partnerships, LLPs and REMICs): Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0501

Form 565 EFT paid or no tax due: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0500

Form 565 with refund: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0500

Form FTB 3538 (Payment Voucher for Automatic Extension) (limited partnerships, LLPs and REMICs only): Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Form FTB 3579 (Pending Audit Tax Deposit Voucher for LPs, LLPs, and REMICs): Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Forms FTB 3587 (Payment Voucher for LP, LLP, and REMIC E-filed Returns): Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Franchise Tax Board — Exempt Organizations

Exempt Organizations/ Nonprofits and Charities: Exempt Organizations Unit MS F120 • Franchise Tax Board • P.O. Box 1286 • Rancho Cordova, CA 95741-1286 • Telephone: (916) 845-4171

Forms 109 and 199 with payment: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0501

Forms 109 and 199 with refund or no tax due: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0500

Forms 109 and 199 with EFT paid or no tax due: Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0500

Form FTB 3539 (Payment Voucher for Automatic Extension): Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0531

Franchise Tax Board — Other

Accounting period/method change: Change of Accounting Method/Period • Franchise Tax Board • P.O. Box 1998 • Rancho Cordova, CA 95741-1998 • Telephone: (800) 852-5711

Business entities: Telephone: (800) 478-7194

City Business Tax Program (data exchange): Telephone: (916) 845-6304 • E-mail: localgovliaison@ftb.ca.gov

Court-ordered debt collections: Court-Ordered Debt Collections MS A113 • Franchise Tax Board • P.O. Box 1328 • Rancho Cordova, CA 95741-1328 • Telephone: (916) 845-4064

Criminal Investigations Unit: Telephone: (916) 227-3203

Decedent and Probate Program: Decedent and Probate Program MS A454 • Franchise Tax Board • P.O. Box 2952 • Rancho Cordova, CA 95812-2952 • Telephone: (916) 845-3048 • Fax: (916) 845-0479

Disclosure Section: Disclosure Section MS A 181 • Franchise Tax Board • P.O. Box 1468 • Sacramento, CA 95812-1468 • Telephone: (916) 845-3226

Dishonored checks (status of): Telephone: (800) 852-5711

EFT and e-file programs: e-Programs Customer Service MS F284 • Franchise Tax Board • P.O. Box 1468 • Sacramento, CA 95812-1468 • Telephone (e-file): (916) 845-0353 • Telephone (EFT): (916) 845-4025 • Fax: (916) 855-5556 • E-mail: e-file@ftb.ca.gov

Estates (general filing information): Telephone: (800) 852-5711

Federal and State Special Audit Section: Fax: (916) 843-2269

Federal Treasury Offset Program: Telephone: (916) 845-2867

Filing Compliance Agreement Program: U.S. Mail: Filing Compliance Agreement Program MS F180 • Complex Filing Enforcement Unit • Franchise Tax Board • P.O. Box 1779 • Rancho Cordova, CA 95741-1779 • Private carriers: Filing Compliance Agreement Program MS F180 • Franchise Tax Board • 9646 Butterfield Way • Sacramento, CA 95827 • Telephone: (916) 845-4476

Filing Enforcement Notice Information: Telephone (Personal Income Tax): (866) 204-7902 • Fax (Personal Income Tax): (916) 855-5646 • Telephone (Business Entities Tax): (866) 204-7902 • Fax (Business Entities Tax): (916) 843-6169 • E-mail: filing.enforcement@ftb.ca.gov

Fraud (informant hotline to report tax fraud): Telephone: (800) 540-3453

Information returns: Telephone: (916) 845-6304

Installment Agreements: Telephone (Personal Income Tax): (800) 689-4776 • Telephone (Business Entities Tax): (888) 635-0494

IRS reporting (tax examination change): Fax: (916) 843-2269

Legal Rulings/Notices (requests for): Legal Division MS A260 • Franchise Tax Board • P.O. Box 1720 • Rancho Cordova, CA 95741-1720 • Telephone: (916) 845-3306

Legislation, Policy/Administrative Issues: Telephone: (916) 845-4326

Lien Program: Lien Program MS A456 • Franchise Tax Board • P.O. Box 2952 • Sacramento, CA 95812-2952 • Telephone: (916) 845-4350 • Fax: (916) 845-4389

News Media: Telephone: (916) 845-4800

Multilingual Communications Program: Telephone: (916) 845-3976 • E-mail: multilingualcommunications@ftb.ca.gov

Offer in Compromise (OIC) Unit: Offer in Compromise Group MS A453 • Franchise Tax Board • P.O. Box 2966 • Rancho Cordova, CA 95741-2966 • Telephone: (916) 845-4787

Private carrier or overnight delivery (Forms): Franchise Tax Board • Sacramento, CA 95827

Procurement (interagency agreements): Data Resources and Services Unit • E-mail: drsia@ftb.ca.gov • Telephone: (916) 845-6304

Protest Section: Protest Control Desk MS F340 • Franchise Tax Board • P.O. Box 1286 • Rancho Cordova, CA 95741-1286 • Fax: (916) 364-2754

Public Records Act: Disclosure Office MS A181 • Franchise Tax Board • P.O. Box 1468 • Sacramento, CA 95812-1468 • Telephone: (916) 845-3226

Regulations (administration and status): Telephone: (916) 845-6080

Request for copies of returns (prior years): Data Storage MS D110 • Franchise Tax Board • P.O. Box 1570 • Rancho Cordova, CA 95741-1570 • Telephone (Personal Income Tax): (916) 845-5375 • Telephone (Business Entities Tax): (916) 845-5116

Settlement Bureau: Settlement Bureau MS A270 • Franchise Tax Board • P.O. Box 3070 • Rancho Cordova, CA 95741-3070 • Fax: (916) 845-4747

Small Business Liaison: Telephone: (916) 845-4669

Speakers' Bureau: Speakers' Bureau MS F280 • Franchise Tax Board • P.O. Box 1468 • Sacramento, CA 95812-1468 • Telephone: (916) 845-4669 • E-mail: speakersbureau@ftb.ca.gov

Tax Forms: Tax Forms Request MS D120 • Franchise Tax Board • P.O. Box 307 • Rancho Cordova, CA 95741-0307 • Telephone: (800) 338-0505 • Website: www.ftb.ca.gov

Tax Informant Hotline: Telephone: (800) 540-3453

Tax News: Tax News Editor MS F280 • Franchise Tax Board • P.O. Box 1468 • Sacramento, CA 95812-1468 • E-mail: taxnews@ftb.ca.gov

Tax Practitioners' Hotline: Telephone: (916) 845-7057 • Fax: (916) 845-9300

Tax Shelter Hotline: Telephone: (800) 845-4300 • E-mail: taxshelter@ftb.ca.gov

Taxpayers' Rights Advocate: Executive and Advocate Services MS A381 • Franchise Tax Board • P.O. Box 157 • Rancho Cordova, CA 95741-0157 • Telephone: (800) 883-5910 • Fax: (916) 843-6022

Top 500 debtors: Telephone (personal income tax): (888) 426-8555 • Telephone (business tax): (888) 426-8751

Trusts, General Information: Telephone: (800) 852-5711

Voluntary Disclosure Program: U.S. Mail: Voluntary Disclosure Program MS F180 • Franchise Tax Board • P.O. Box 1779 • Rancho Cordova, CA 95741-1779 • Private carriers: Voluntary Disclosure Program MS F180 • Franchise Tax Board • 9646 Butterfield Way • Sacramento, CA 95827 • Telephone: (916) 845-4476

Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE): E-mail: volunteercoordinator@ftb.ca.gov

Withholding Services and Compliance: Withholding Services and Compliance MS F182 • Franchise Tax Board • P.O. Box 942867 • Sacramento, CA 94267-0651 • Telephone: (888) 792-4900 • E-mail: wscs.gen@ftb.ca.gov

Withholding Voluntary Compliance Program: U.S. Mail: WVCP Application • Franchise Tax Board • P.O. Box 942867 • Sacramento, CA 94267-8888 • Private Carriers: Withholding Voluntary Compliance Program MS F182 • Franchise Tax Board • 9646 Butterfield Way • Sacramento, CA 95827 • Telephone: (888) 792-4900 • Fax: (916) 843-0489

Employment Development Department

Alternate forms coordinator: Telephone: (916) 255-0649

Benefit charges petitions: Telephone: (916) 653-7795 (automated, 24 hours per day)

Duplicate accounts: Telephone: (916) 654-9016

E-filing: Website: <https://eddservices.edd.ca.gov/tap/secure/eservices>

Electronic funds transfers: e-Pay Unit, MIC 15A • Employment Development Department • P.O. Box 826880 • Sacramento, CA 94280-0001 • Telephone: (916) 654-9130 • Fax: (916) 654-7441

Employer registration (DE 1): Account Services Group, MIC 28 • Employment Development Department • P.O. Box 826880 • Sacramento, CA 94280-0001 • Telephone: (888) 745-3886

Forms requests (fewer than 25 copies): Telephone: (916) 657-0529 • Website: www.edd.ca.gov/Forms

Forms requests (more than 25 copies): State of California • EDD Forms and Supply Warehouse • 1733W Sports Drive, Suite A • Sacramento, CA 95834 • Telephone: (916) 322-2835 • Fax: (916) 3928-5910 • Website: www.edd.ca.gov/Forms

Fraud tip hotline: (800) 528-1783

Independent contractor reporting (DE 542): Employment Development Department • P.O. Box 997350 MIC 96 • Sacramento, CA 95899-7350 • Fax: (916) 319-4410

Installment agreement request (DE 927B): Employment Development Department • P.O. Box 989150 MIC 92F • West Sacramento, CA 95789-9150

New employee registry (DE 34): Employment Development Department • Document Management Group, MIC 96 • P.O. Box 997016 • West Sacramento, CA 95799-7016 • Fax: (916) 319-4400

Offers in compromise (DE 631C): Telephone: (916) 464-2739

Payroll tax deposits (DE 88): Employment Development Department • P.O. Box 826276 • Sacramento, CA 94230-6276

Payroll tax reports (quarterly) (DE 9, and DE 9C): Employment Development Department • P.O. Box 989071 • West Sacramento, CA 95798-9071

Payroll tax returns for annual household employers (annual form DE 3HW, and quarterly form DE 3BHW): Employment Development Department • P.O. Box 826221 • MIC 28B • Sacramento, CA 94230-6221

Power of Attorney: Telephone: (916) 654-7263 or (916) 654-9170

Request a Settlement Offer: Employment Development Department • Settlements Office, MIC 93 • P.O. Box 826880 • Sacramento, CA 94280-0001 • Fax: (916) 653-7986

Reserve account transfers: Telephone: (916) 653-7795

Taxpayer Assistance Center (payroll taxes): Telephone: (888) 745-3886

Tax rate information (UI contribution rate): Telephone: (916) 653-7795

Taxpayer Advocate Office: Employment Development Department • Tax Branch, MIC 93 • Taxpayer Advocate Office • P.O. Box 826880 • Sacramento, CA 94280-0001 • Telephone: (866) 594-4177 • Fax: (916) 654-6969

Underground Economy Operations: Hotline for reporting fraud: (800) 528-1783 • Fax: (916) 227-2772 • E-mail: ueo@edd.ca.gov

Unemployment insurance rate petitions: Telephone: (916) 653-7795

Board of Equalization

Disabled veteran's property tax exemption (BOE-261-G and BOE-261-GNT): Telephone: (916) 274-3350

Electronic funds transfers (EFT): Board of Equalization • Attn. EFT Group • P.O. Box 942879 • Sacramento, CA 94279-0035 • Telephone: (916) 327-4229 • Fax: (916) 322-8457

General tax questions: Telephone: (800) 400-7115

Legal Entity Ownership Program (LEOP): Telephone: (916) 274-3410

Propositions 60, 90, or 110 (Assessments Services Unit): Telephone: (916) 274-3350

Registration for seller's permit: Telephone: (800) 400-7115 • Website: www.boe.ca.gov/electsrv/ereg/index.html

Registration for online accounts (use tax, special taxes and fees): Website: www.boe.ca.gov/electsrv/ereg/index.html

Request for advice (general, nonconfidential): Website: www.boe.ca.gov/email/

Tax evasion hotline: Telephone: (888) 334-3300

Tax practitioners' hotline: Telephone: (800) 401-3661

Taxpayers' Rights Advocate: Taxpayers' Rights Advocate, MIC 70 • Board of Equalization • P.O. Box 942879 • Sacramento, CA 94279-0070 • Telephone: (888) 324-2798 • Fax: (916) 323-3319 • E-mail (via website): www.boe.ca.gov/info/emailtra.htm

Secretary of State

Annual and biennial statement filings (Corporations and LLCs): Secretary of State • Statement of Information Unit • P.O. Box 944230 • Sacramento, CA 94244-2300 • Telephone: (916) 657-5448 • File online at: <https://businessfilings.sos.ca.gov>

Corporate filings: Document Filing Support • Secretary of State • P.O. Box 944260 • Sacramento, CA 94244-2600 • Telephone: (916) 657-5448

General partnership filings: Document Filing Support • Secretary of State • P.O. Box 944225 • Sacramento, CA 94244-2250 • Telephone: (916) 657-5448

Information requests (copies, status reports, and certificates): Certification and Records • Secretary of State • P.O. Box 944260 • Sacramento, CA 94244-2600 • Telephone: (916) 657-5448

Limited liability company and limited liability partnership filings: Document Filing Support • Secretary of State • P.O. Box 944228 • Sacramento, CA 94244-2280 • Telephone: (916) 657-5448

Limited partnership filings: Document Filing Support • Secretary of State • P.O. Box 944225 • Sacramento, CA 94244-2250 • Telephone: (916) 657-5448

Name availability and name reservation requests (corporation, LLC, and LP names): Name Availability Unit • Secretary of State • 1500 11th Street • 3rd Floor • Sacramento, CA 95814 • Telephone: (916) 657-5448

Other business filings (unincorporated associations, foreign lending institutions, and foreign partnerships): Document Filing Support • Secretary of State • P.O. Box 944225 • Sacramento, CA 94244-2250 • Telephone: (916) 657-5448

State Controller

Estate tax returns (Form ET-1): State Controller • Division of Accounting and Reporting • Bureau of Tax Administration • P.O. Box 942850 • Sacramento, CA 94250-5880 • Telephone: (916) 445-6321

Declaration concerning residence (Form IT-2 for nonresident decedents with California property): State Controller • Division of Accounting and Reporting • Bureau of Tax Administration • P.O. Box 942850 • Sacramento, CA 94250-5880 • Telephone: (916) 445-6321

Unclaimed property — To file a claim: State Controller • Unclaimed Property Division • P.O. Box 942850 • Sacramento, CA 94250-5873 • Telephone: (800) 992-4647 • Online claims: ucpi.sco.ca.gov/UPC/Default.aspx

Unclaimed property — To file a report: State Controller • Unclaimed Property Division • P.O. Box 942850 • Sacramento, CA 94250-5873 • Telephone: (916) 464-6284

Miscellaneous

California Board of Accountancy: 2000 Evergreen St., Suite 250 • Sacramento, CA 95815-3832 • Telephone: (916) 263-3680 • Fax: (916) 263-3675

California Tax Education Council: P.O. Box 2890 • Sacramento, CA 95812-2890 • Telephone: (877) 850-2832 • Fax: (877) 851-2832 • E-mail: info@ctec.org

Contractors' State License Board: Telephone: (800) 321-2752

Copies of legislative bills: Legislative Bill Room (LBR) • State Capitol • 10th Street, Room B32 • Sacramento, CA 95814 • Telephone: (916) 445-2323 • Fax: (916) 322-1257

Periodic report to Attorney General (Form RRF-1): Registry of Charitable Trusts • P.O. Box 903447 • Sacramento, CA 94203-4470 • Telephone: (916) 445-2021

Websites

Attorney General's Registrar of Charitable Trusts: <http://oag.ca.gov/charities>

Board of Equalization: www.boe.ca.gov

California Board of Accountancy: www.dca.ca.gov/cba

California Chamber of Commerce: www.calchamber.com

California Society of CPAs: www.calcpa.org

California Society of EAs: www.csea.org

California State Controller's Office: www.sco.ca.gov

California Tax Education Council: www.ctec.org

Employment Development Department: www.edd.ca.gov

Franchise Tax Board: www.ftb.ca.gov

Legislative Information: leginfo.legislature.ca.gov

Secretary of State: www.sos.ca.gov

Spidell Publishing, Inc.: www.caltax.com