

STATE TAX DIRECTORY

Board of Equalization

Board Proceedings Division: Board Proceedings and Support Services Division, MIC: 80 • P.O. Box 942879 • Sacramento, CA 94279-0080 • Telephone: (916) 274-3540 • Fax: (916) 324-3984 • E-mail: meetinginfo@boe.ca.gov

Change in ownership (Assessment Services Unit): Telephone: (916) 274-3350

County-Assessed Property Division: County-Assessed Property Division, MIC: 64 • P.O. Box 942879 • Sacramento, CA 94279-0064 • Telephone: (916) 274-3350 • Fax: (916) 285-0134 • Email: PTWebRequests@boe.ca.gov

County Assessors listing (by county): Website: www.boe.ca.gov/proptaxes/countycontacts.htm

Legal Department: Legal Department, MIC: 121 • P.O. Box 942879 • Sacramento, CA 94279-0121 • Telephone: (916) 274-3520 • Fax: (916) 279-7375

Legal Entity Ownership Program (LEOP): Telephone: (916) 274-3373 • Fax: (916) 285-0134

Legislative, Research, and Statistics Division: Legislative, Research & Statistics Division, MIC: 66 • P.O. Box 942879 • Sacramento, CA 94279-0066 • Telephone: (916) 274-3426

Property Tax Department: Property Tax Department, MIC: 63 • P.O. Box 942879 • Sacramento, CA 94279-0063 • Telephone: (916) 274-3350 • Fax: (916) 285-0134 • Email: PTWebRequests@boe.ca.gov

Propositions 60, 90, or 110 (Assessment Services Unit): Telephone: (916) 274-3362

Public records request (Legal Department): Legal Department, MIC: 121 • P.O. Box 942879 • Sacramento, CA 94279-0121 • Email: BOEPRRequests@boe.ca.gov

State-Assessed Property Division: State-Assessed Properties Division, MIC: 61 • P.O. Box 942879 • Sacramento, CA 94279-0061 • Telephone: (916) 274-3270 • Fax: (916) 285-0132 • Email: PTWebRequests@boe.ca.gov

Tax area services: Tax Area Services Section, MIC: 59 • P.O. Box 942879 • Sacramento, CA 94279-0059 • Telephone: (916) 274-3250 • Fax: (916) 285-0132 • Email: tass@boe.ca.gov

Taxpayers' Rights Advocate: Taxpayers' Rights Advocate Office, MIC: 120 • P.O. Box 942879 • Sacramento, CA 94279-0120 • Telephone: (916) 274-3400 • E-mail: traoffice@boe.ca.gov

California Department of Tax and Fee Administration

EFT helpline: Telephone: (916) 327-4229

General contact information: California Department of Tax and Fee Administration • P.O. Box 942879 • Sacramento, CA 94279 • Telephone: (800) 400-7115 • E-mail: www.cdtfa.ca.gov/email/

Registration for online accounts: Website: <https://onlineservices.cdtfa.ca.gov/>

Report tax evasion (Investigations Bureau): Telephone: (888) 334-3300 (Tax Evasion Hotline) • Telephone: (916) 324-0105 (Investigations Bureau) • Website: www.cdtfa.ca.gov/rptfraud.htm • E-mail: taxevasion@cdtfa.ca.gov

Seller's permit registration: Telephone: (800) 400-7115 • Website: <https://onlineservices.cdtfa.ca.gov/>

Seller's permit verification: Telephone: (888) 225-5263 • Website: <https://onlineservices.cdtfa.ca.gov/>

Small Business and Disabled Veteran Business Enterprise Advocate: Telephone: (800) 400-7115

Tax Appeals Assistance Program (TAAP): Telephone: (916) 309-5496 • E-mail: taxappealsassistanceprogram@cdtfa.ca.gov

Tax practitioner hotline: Telephone: (800) 401-3661

Taxpayers' Rights Advocate: California Department of Tax and Fee Administration • 450 N Street, MIC 70 • P.O. Box 942879 • Sacramento, CA 94279-0070 • Telephone: (888) 324-2798 • Fax: (916) 323-3319 • E-mail: txrtsweb@cdtfa.ca.gov

Employment Development Department

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

Contribution Rate Group: Employment Development Department • Contribution Rate Group • P.O. Box 826831 • Sacramento, CA 94230-6831 • Telephone: (916) 653-7795 (24-hour automated phone system)

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

e-Services for Business Assistance: (888) 745-3886 • Website: edd.ca.gov/Payroll_Taxes/e-Services_for_Business.htm

Electronic funds transfers (DE 26): Employment Development Department • e-Pay Unit, MIC 15A • P.O. Box 826880 • Sacramento, CA 94280-0001 • Telephone: (916) 654-9130 • Fax: (916) 654-7441 • Website: www.edd.ca.gov/payroll_taxes/electronic_funds_transfer.htm

Employer registration (DE 1): Employment Development Department • Account Services Group, MIC 28 • P.O. Box 826880 • Sacramento, CA 94280-0001 • Telephone: (888) 745-3886 • Website: www.edd.ca.gov/payroll_taxes/e-Services_for_Business.htm

Forms requests: Website: www.edd.ca.gov/Forms

Fraud tip hotline: Website: <https://askedd.edd.ca.gov/s/> • Telephone (payroll fraud): (800) 528-1783 • Fax (payroll fraud): (916) 227-2772 • E-mail (payroll fraud): ueo@edd.ca.gov • Telephone (UI, DI, and PFL fraud and identity theft): (800) 229-6297 • Fax (UI, DI, and PFL fraud and identity theft): (866) 340-5484

Independent contractor reporting (DE 542): Employment Development Department • P.O. Box 997350 MIC 96 • Sacramento, CA 95899-7350 • Telephone: (916) 657-0529 • Fax: (916) 319-4410

Installment agreement request (DE 927B): Employment Development Department • P.O. Box 989150 MIC 92F • West Sacramento, CA 95798-9150

Offers in compromise (DE 999A): Employment Development Department • P.O. Box 826880, MIC 92S • Sacramento, CA 94280-0001 • Telephone: (916) 464-2739

Power of attorney (DE 48): Employment Development Department • Account Services Group, MIC 28 • P.O. Box 826880 • Sacramento, CA 94280-0001 • Telephone: (916) 654-7263 • Fax: (916) 654-9211

Public records request: EDD Legal Office • 800 Capitol Mall, MIC 53 • Sacramento, CA 95814-4703 • Online request: <https://askedd.edd.ca.gov/s/>

Report of new employees (DE 34): Employment Development Department • P.O. Box 997016 MIC 96 • West Sacramento, CA 95799-7016 • Telephone: (916) 657-0529 • Fax: (916) 319-4400

Reserve account transfers (DE 4453): Employment Development Department, MIC 4 • P.O. Box 826880 • Sacramento, CA 94280-0001 • Fax: (916) 319-1831 • Website: www.edd.ca.gov/e-Services_for_Business

Settlement program (DE 231SP): Employment Development Department • Settlements Office, MIC 93 • P.O. Box 826880 • Sacramento, CA 94280-0001 • Fax: (916) 449-2161 • E-mail: taxtsdsg@edd.ca.gov

Taxpayer Assistance Center (payroll taxes): Employment Development Department • Taxpayer Assistance Center • P.O. Box 826880 • Sacramento, CA 94280-0001 • Telephone: (888) 745-3886 • Online request: <https://askedd.edd.ca.gov/s/>

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) 449-9498 • E-mail: TaxTSDTAO@edd.ca.gov

UI rate petitions (DE 428T): Employment Development Department • Rate Management Group, MIC 4 • P.O. Box 826880 • Sacramento, CA 94280-0001 • Website: <https://eddservices.edd.ca.gov/tap/secure/eservices>

Underground Economy Operations: Hotline for reporting fraud: (800) 528-1783 • Fax: (916) 227-2772 • Website: <https://askedd.edd.ca.gov/s/> • E-mail: ueo@edd.ca.gov

Wage-related questions: (916) 654-9018

Franchise Tax Board — Personal Income Taxes

Automated Telephone Service: Telephone: (800) 338-0505

Bankruptcy Unit: Personal Income Tax (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: Telephone: (800) 689-4776 • Telephone: (916) 845-4470

E-file help desk: Telephone: (916) 845-0353 • E-mail: e-file@ftb.ca.gov

Federal redetermination reporting: Fax: (916) 843-2269

Filing Enforcement Notice Information: Telephone: (866) 204-7902 • Fax: (916) 855-5646 • E-mail: filing.enforcement@ftb.ca.gov

General PIT telephone services: Telephone: (800) 852-5711

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

Installment agreements: Telephone: (800) 689-4776 • Telephone: (916) 845-4470

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: POA/Tax Information Authorization (TIA) Unit • Franchise Tax Board • P.O. Box 2828 • Rancho Cordova, CA 95741-2828

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

Top 500 debtors: Franchise Tax Board • P.O. Box 3065 • Rancho Cordova, CA • 95741-3065 • Telephone: (888) 426-8555

Franchise Tax Board — Corporate Taxes

Bankruptcy Unit: Business Entities Tax (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

Business entities: Telephone: (800) 478-7194

Collections: Telephone: (888) 635-0494

Filing Enforcement Notice Information: Telephone: (866) 204-7902 • Fax: (916) 843-6169 • E-mail: filing.enforcement@ftb.ca.gov

Installment agreements: Telephone: (888) 635-0494 • (916) 845-7033

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

New Employment Credit: Telephone: (916) 845-3464

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

Revivor/Restoration: Telephone: (916) 845-7033

S corporation (termination): Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0500 • Telephone: (800) 852-5711

Suspended corporation: Telephone: (916) 845-7033

Top 500 debtors: Franchise Tax Board • P.O. Box 3065 • Rancho Cordova, CA • 95741-3065 • Telephone: (888) 426-8751

Water's-edge (elections/terminations): Water's-Edge • P.O. Box 1779 • Rancho Cordova, CA 95741-1779 • E-mail: FTBTechnicalResourceWaters-Edge@ftb.ca.gov

Franchise Tax Board — Other

Account Recovery and Resolution Team (ARRT): ARRT MS A411 • Franchise Tax Board • P.O. Box 2952 • Sacramento, CA 95812-2952 • Telephone: (916) 845-7065 • Fax: (916) 843-2425

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

City Business Tax Program (data exchange): E-mail: FTBCCBT@ftb.ca.gov

Claims for refund: Telephone: (800) 852-5711

Computerized Tax Processors (CTP) Program: Telephone: (916) 845-4522 • E-mail: substituteforms@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: Criminal Investigation Bureau MS L9-3 • Franchise Tax Board • P.O. Box 219 • Rancho Cordova, CA • 95741-0219 • Telephone: (916) 227-3203 • Fax: (916) 227-2798 • E-mail: FTBCIBReferrals@ftb.ca.gov

Data Exchange Production Services: Telephone: (916) 845-3778

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

Disclosure Section: Franchise Tax Board • Disclosure Office MS A181 • P.O. Box 1468 • Sacramento, CA 95812-1468 • E-mail: FTBDisclosureOffice@ftb.ca.gov

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

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

EFT: Telephone: (916) 845-4025 • Fax: (916) 855-5556

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

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

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

Filing Compliance Program: U.S. Mail: Filing Compliance Program MS F180 • Franchise Tax Board • P.O. Box 1779 • Rancho Cordova, CA 95741-1779 • Private carriers: Filing Compliance Program MS F180 • Franchise Tax Board • Sacramento, CA 95827-1500 • Telephone: (916) 845-3777

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

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

Identity Theft Team: Identity Theft Team MS A421 • Franchise Tax Board • P.O. Box 2952 • Sacramento, CA 95812-2952 • Telephone (hotline): (916) 845-7088 • Fax: (916) 843-0561

Interagency agreement: E-mail: FTBdataagreements@ftb.ca.gov

Interagency intercept: Telephone: (888) 852-5711

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) 845-3190

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

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

News media: Telephone: (916) 845-4800

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

Protest Section: Protest Control Desk MS F380 • 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 • E-mail: FTBDisclosureOffice@ftb.ca.gov

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

Request for speakers: Education and Outreach MS F385 • Franchise Tax Board • P.O. Box 1468 • Sacramento, CA 95812-1468 • E-mail: educationandoutreach@ftb.ca.gov

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

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/forms/index.html

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 practitioner hotline: Telephone: (916) 845-7057 • Fax: (916) 845-9300

Tax shelter hotline: 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

Trusts, general information: Telephone: (800) 852-5711

Vehicle registration debt collections (DMV): Vehicle Registration Collections MS A113 • Franchise Tax Board • P.O. Box 419001 • Rancho Cordova, CA 95741-9001 • Telephone: (916) 845-6872

Voluntary Disclosure Program: U.S. Mail: Voluntary Disclosure Program MS F182 • Franchise Tax Board • P.O. Box 1779 • Rancho Cordova, CA 95741-1779 • Private carriers: Voluntary Disclosure Program MS F182 • Franchise Tax Board • Sacramento, CA 95827-1500 • 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 Unit: Withholding Services and Compliance MS F182 • Franchise Tax Board • P.O. Box 942867 • Sacramento, CA 94267-0651 • Telephone: (916) 845-4900

Withholding Voluntary Compliance Program: U.S. Mail: WVCP Application MSF 182 • Franchise Tax Board • P.O. Box 1779 • Sacramento, CA 95741-1779 • Private Carriers: Withholding Voluntary Compliance Program MS F182 • Franchise Tax Board • Sacramento, CA 95827-1500 • Telephone: (888) 792-4900 • Fax: (916) 843-6007

Office of Tax Appeals

Appeals package submittal: State of California, Office of Tax Appeals • P.O. Box 989880 • West Sacramento, CA 95798-9880 • Fax: (916) 492-2089 • Appeal online: <https://appeal.ota.ca.gov/login>

Complaint against an ALJ: State of California, Office of Tax Appeals • Attn: Chief Counsel • P.O. Box 989880 • West Sacramento, CA 95798-9880 • E-mail: info@OTA.ca.gov

General contact information: State of California, Office of Tax Appeals • P.O. Box 989880 • West Sacramento, CA 95798-9880 • Telephone: (916) 492-2635 • Fax: (916) 492-2089 • E-mail: info@ota.ca.gov

Petition for Rehearing: State of California, Office of Tax Appeals • P.O. Box 989880 • West Sacramento, CA 95798-9880 • Fax: (916) 492-2089

Request change in hearing location: Case Management • State of California, Office of Tax Appeals • P.O. Box 989880 • West Sacramento, CA 95798-9880 • Fax: (916) 492-2089 • Request online: <https://appeal.ota.ca.gov/login>

Request hearing transcripts (prior to publication): Telephone: (916) 492-2635

Request status of appeal: State of California, Office of Tax Appeals • P.O. Box 989880 • West Sacramento, CA 95798-9880 • Telephone: (916) 206-4355 • Fax: (916) 492-2089 • E-mail: info@OTA.ca.gov • Inquire online: <https://appeal.ota.ca.gov/login>

Secretary of State

Domestic Partner Registry: Domestic Partners Registry • Secretary of State • P.O. Box 942870 • Sacramento, CA 94277-2870 • Telephone: (916) 653-3984 • E-mail: www.sos.ca.gov/registries/domestic-partners-registry/contact/email-domestic-partners-registry/

General contact information: Telephone: (916) 653-6814 • Website: www.sos.ca.gov/administration/contact-information

Information requests (copies, status reports, and certificates): Secretary of State • BE Certification and Records • P.O. Box 944260 • Sacramento, CA 94244-2600 • Website: <https://bizfileonline.sos.ca.gov/>

Name availability and name reservation requests (corporation, LLC, and LP names): Secretary of State • Name Availability Unit • 1500 11th Street • 3rd Floor • Sacramento, CA 95814 • Telephone: (916) 657-5448 • Website: <https://bizfileonline.sos.ca.gov/>

State Controller

Estate tax returns (Form ET-1): State Controller's Office • Local Government Programs and Services Division • Bureau of Tax Administration and Government Compensation • P.O. Box 942850 • Sacramento, CA 94250-5880

Declaration concerning residence (Form IT-2 for nonresident decedents with California property): State Controller's Office • Local Government Programs and Services Division • Bureau of Tax Programs • P.O. Box 942850 • Sacramento, CA 94250-5880

Unclaimed property — To file a claim: U.S. Mail: State Controller's Office • Unclaimed Property Division • P.O. Box 942850 • Sacramento, CA 94250-5873 • Overnight or hand delivery: State Controller's Office • Unclaimed Property

Division • 10600 White Rock Road, Suite 141 • Rancho Cordova, CA 95670 • Telephone: (800) 992-4647 • Online claims: https://sco.ca.gov/upd_msg.html

Unclaimed property — To file a report: Office of State Controller Malia M. Cohen • Unclaimed Property Division • P.O. Box 942850 • Sacramento, CA 94250 • Telephone: (916) 464-6284 • E-mail: UCPReporting@sco.ca.gov • Online reporting: <https://hrp.sco.ca.gov>

Miscellaneous

California Board of Accountancy: 2450 Venture Oaks Way, Suite 300 • Sacramento, CA 95833-3291 • Telephone: (916) 263-3680 • Website: www.dca.ca.gov/cba

California Chamber of Commerce: www.calchamber.com

California Department of Tax and Fee Administration: www.cdfta.ca.gov

California Society of CPAs: www.calcpa.org

California Society of Enrolled Agents: www.csea.org

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

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 • Website: www.ctec.org

CalSavers: Regular Mail: P.O. Box 55759 • Boston, MA 02205-5759 • Overnight delivery and registered mail: 95 Wells Ave, Suite 155 • Newton, MA 02459 • Telephone: (855) 650-6916 • E-mail: clientservices@calsavers.com

Contractors' State License Board: P.O. Box 26000 • Sacramento, CA 95826 • Telephone: (800) 321-2752 • Website: www.cslb.ca.gov

Legislative bills (copies): Legislative Bill Room • Department of General Services • Office of State Publishing State Capitol • 10th Street, Room B32 • Sacramento, CA 95814 • Telephone: (916) 445-2323 • Website: <https://www.dgs.ca.gov/OSP/Services/Page-Content/Office-of-State-Publishing-Services-List-Folder/Legislative-Bill-Room>

Legislative Information: leginfo.legislature.ca.gov

Periodic report to Attorney General (Form RRF-1): Registry of Charitable Trusts • P.O. Box 903447 • Sacramento, CA 94203-4470 • Telephone: (916) 210-6400 • Website: <https://oag.ca.gov/charities>

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