

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 (personal income tax): Telephone: (800) 689-4776 • Telephone: (916) 845-4470 • Fax: (916) 845-9300

E-file help desk: Telephone: (916) 845-0353

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

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

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

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

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 (personal income tax): Telephone: (800) 689-4776

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 (personal income tax): Franchise Tax Board • P.O. Box 3065 • Rancho Cordova, CA • 95741-3065 • Telephone: (888) 426-8555

Franchise Tax Board — Corporate Taxes

Application for Revivor: Telephone: (916) 845-7033

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

Business entities: Telephone: (800) 478-7194

Collections (business entities): Telephone: (888) 635-0494

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

Installment agreements (business entities tax): Telephone: (888) 635-0494

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

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

S corporation (termination): Franchise Tax Board • P.O. Box 942857 • Sacramento, CA 94257-0550 • Telephone: (800) 852-5711

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

Top 500 debtors (business entity tax): 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 • Telephone: (916) 845-5568

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

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

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

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

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

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

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 • Fax: (916) 855-5556 • E-mail: e-file@ftb.ca.gov

EFT: Telephone: (916) 845-4025

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

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

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

Human Resources: Telephone: (916) 845-3650

Information returns: Telephone: (916) 845-6304

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

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

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

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

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

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

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

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: (888) 792-4900

Withholding Voluntary Compliance Program: U.S. Mail: WVCP Application MS 182 • Franchise Tax Board • P.O. Box 779 • 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

Employment Development Department

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

Benefit charges petitions: Telephone: (916) 653-7795

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

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

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 (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 • 1733 W Sports Drive, Suite A • Sacramento, CA 95834 • Telephone: (916) 322-2835 • Fax: (916) 928-5910

Fraud tip hotline: Telephone (payroll fraud): (800) 528-1783 • Fax (payroll fraud): (916) 227-2772 • E-mail (payroll fraud): ueo@edd.ca.gov • Telephone (UI, DI, PFL fraud): (800) 229-6297

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

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

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

Overpayments: Telephone: (916) 654-7600

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

Reinstated employers: Telephone: (888) 745-3886

Request a settlement offer: Employment Development Department • Settlements Office, MIC 93 • P.O. Box 826880 • Sacramento, CA 94280-0001 • Fax: (916) 653-7986 • E-mail: taxtsdsg@edd.ca.gov

Reserve account transfers (DE 4453): Employment Development Department, MIC 4 • P.O. Box 826880 • Sacramento, CA 94280-0001 • Fax: (916) 653-5254 • Telephone: (916) 653-7795

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

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

UI rate petitions: Telephone: (916) 653-7795

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

Board of Equalization

Change in ownership: Telephone: (916) 274-3350

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

Legal Entity Ownership Program (LEOP): Board of Equalization • County-Assessed Properties Division • P.O. Box 942879 • Sacramento, CA 94279-0064 • Telephone: (916) 274-3410

Proposition 8 (decline in value): Telephone: (916) 274-3350

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

Taxpayers' Rights Advocate: Taxpayers' Rights Advocate • State Board of Equalization • 450 N Street, MIC 120 • P.O. Box 942879 • Sacramento, CA 94279-0120 • Telephone: (916) 327-2217 • E-mail: www.boe.ca.gov/info/emailtra.htm

California Department of Tax and Fee Administration

EFT hotline: 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/>

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

Report tax evasion: Telephone: (888) 334-3300

Seller's permit verification: Telephone: (888) 225-5263

Small business and disabled veteran business enterprise advocate: Telephone: (800) 400-7115

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

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

Office of Tax Appeals

Appeals package submittal: State of California, Office of Tax Appeals • P.O. Box 989880 • West Sacramento, CA 95798-9880

General contact information: State of California, Office of Tax Appeals • P.O. Box 989880 • West Sacramento, CA 95798-9880 • E-mail: info@ota.ca.gov

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/

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

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 • Tax Administration Section • P.O. Box 942850 • Sacramento, CA 94250-5880

Unclaimed property — To file a claim: U.S. Mail: State Controller • 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: ucpi.sco.ca.gov/UPC/Default.aspx

Unclaimed property — To file a report: U.S. Mail: California State Controller's Office • Betty T. Yee, California State Controller • Unclaimed Property Division • P.O. Box 942850 • Sacramento, CA 94250-5873 • Private delivery or courier services: California State Controller's Office • Betty T. Yee, California State Controller • Unclaimed Property Division • 10600 White Rock Road, Ste 141 • Rancho Cordova, CA 95670 • Telephone: (916) 464-6284 • E-mail: UCPReporting@sco.ca.gov

Miscellaneous

California Board of Accountancy: 2450 Venture Oaks Way, Suite 300 • Sacramento, CA 95833-3291 • 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: P.O. Box 26000 • Sacramento, CA 95826 • Telephone: (800) 321-2752

Legislative bills (copies): 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) 210-6400

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 Department of Tax and Fee Administration: www.cdtdfa.ca.gov

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

Office of Tax Appeals: www.ota.ca.gov

Secretary of State: www.sos.ca.gov

Spidell Publishing, Inc.: www.caltax.com