

# 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](mailto:meetinginfo@boe.ca.gov)

**Change in ownership:** 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](mailto:PTWebRequests@boe.ca.gov)

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

**Legal Department:** 450 N Street, MIC 121 • P.O. Box 942879 • Sacramento, CA 94279-0121 • Telephone: (916) 274-3540 • Fax: (916) 324-2586

**Legal Entity Ownership Program (LEOP):** Telephone: (916) 274-3410 • Fax: (916) 285-0134

**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](mailto:PTWebRequests@boe.ca.gov)

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

**Public records request (Disclosure Office):** State Board of Equalization • Disclosure Office • P.O. Box 942879 • Sacramento, CA 94279-0121 • Email: [BOEPRARRequests@boe.ca.gov](mailto:BOEPRARRequests@boe.ca.gov)

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

**Tax area services:** Address: P.O. Box 942879, MIC:59 • Sacramento, CA 94279-0059 • Telephone: (916) 274-3250 • Fax: (916) 285-0132 • Email: [tass@boe.ca.gov](mailto: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](mailto: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.cdfta.ca.gov/email/](http://www.cdfta.ca.gov/email/)

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

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

**Report tax evasion (Investigations Bureau):** Telephone: (888) 334-3300 • Fax: (916) 324-1578 • Website: [www.cdfta.ca.gov/legal/icomplaint.aspx](http://www.cdfta.ca.gov/legal/icomplaint.aspx)

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

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

**Tax Appeals Assistance Program (TAAP):** Telephone: (916) 309-5496

**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@cdfta.ca.gov](mailto:txrtsweb@cdfta.ca.gov)

## Employment Development Department

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

**Contribution Rate Group:** Telephone: (916) 653-7795 (24-hour automated phone system)

**E-filing:** Website: [eddservices.edd.ca.gov/tap/secure/eservices](http://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](http://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](http://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](http://www.edd.ca.gov/payroll_taxes/e-Services_for_Business.htm)

**Forms requests:** Website: [www.edd.ca.gov/Forms](http://www.edd.ca.gov/Forms)

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

**Reserve account transfers (DE 4453):** Employment Development Department, MIC 4 • P.O. Box 826880 • Sacramento, CA 94280-0001 • Fax: (916) 653-5254 • Website: [www.edd.ca.gov/e-Services\\_for\\_Business](http://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) 653-7986 • E-mail: [taxtsdsg@edd.ca.gov](mailto:taxtsdsg@edd.ca.gov)

**Taxpayer Assistance Center (payroll taxes):** Address: Employment Development Department • Taxpayer Assistance Center • P.O. Box 826880 • Sacramento, CA 94280-0001 • 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:** 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](mailto: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 — 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 • E-mail: [e-file@ftb.ca.gov](mailto:e-file@ftb.ca.gov)

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

**Installment agreements (business entities tax):** Telephone: (888) 635-0494 • (916) 845-7033

**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

**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 (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 — 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):** Telephone: (916) 845-6304 • E-mail: [localgovtliaison@ftb.ca.gov](mailto:localgovtliaison@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](mailto: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](mailto: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:** 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 • E-mail: [e-file@ftb.ca.gov](mailto: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](mailto:ftbfirmhelp@ftb.ca.gov)

**Fraud (informant hotline to report tax fraud):** 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

**Information returns:** Telephone: (916) 845-6304

**Interagency agreements:** Telephone: (888) 852-5711 • Telephone: (916) 845-6304 • E-mail: [drsia@ftb.ca.gov](mailto:drsia@ftb.ca.gov)

**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](mailto: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

**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](mailto: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/forms/index.html](http://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](mailto:taxnews@ftb.ca.gov)

**Tax practitioners' hotline:** Telephone: (916) 845-7057 • Fax: (916) 845-9300

**Tax shelter hotline:** E-mail: [taxshelter@ftb.ca.gov](mailto: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](mailto: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 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

**File a complaint against a judge:** 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](mailto: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](mailto:info@ota.ca.gov)

**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 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](mailto: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/](http://www.sos.ca.gov/registries/domestic-partners-registry/contact/email-domestic-partners-registry/)

**General contact information:** Website: [www.sos.ca.gov/administration/contact-information](http://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 • Telephone: (916) 657-5448

**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

## 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 • P.O. Box 942850 • Sacramento, CA 94250

**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: [www.sco.ca.gov/upd\\_faq\\_about\\_electronic\\_claim.html](http://www.sco.ca.gov/upd_faq_about_electronic_claim.html)

**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 • 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](mailto:UCPReporting@sco.ca.gov)

## Miscellaneous

**Board of Equalization:** [www.boe.ca.gov](http://www.boe.ca.gov)

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

**California Chamber of Commerce:** [www.calchamber.com](http://www.calchamber.com)

**California Department of Tax and Fee Administration:** [www.cdfta.ca.gov](http://www.cdfta.ca.gov)

**California Society of CPAs:** [www.calcpa.org](http://www.calcpa.org)

**California Society of EAs:** [www.csea.org](http://www.csea.org)

**California State Controller's Office:** [www.sco.ca.gov](http://www.sco.ca.gov)

**Employment Development Department:** [www.edd.ca.gov](http://www.edd.ca.gov)

**Franchise Tax Board:** [www.ftb.ca.gov](http://www.ftb.ca.gov)

**Contractors' State License Board:** P.O. Box 26000 • Sacramento, CA 95826 • Telephone: (800) 321-2752 • Website: [www.cslb.ca.gov](http://www.cslb.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](mailto:info@ctec.org) • Website: [www.ctec.org](http://www.ctec.org)

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

**Legislative Information:** [leginfo.legislature.ca.gov](http://leginfo.legislature.ca.gov)

**Office of Tax Appeals:** [www.ota.ca.gov](http://www.ota.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>

**Secretary of State:** [www.sos.ca.gov](http://www.sos.ca.gov)

**Spidell Publishing, Inc.:** [www.caltax.com](http://www.caltax.com)