Members of the Board

Chair ................................................................. John Chiang, State Controller
Member ............................................................... Betty T. Yee, Chair, State Board of Equalization
Member ............................................................... Ana J. Matosantos, Director of Finance

Executive Officer .................................................... Selvi Stanislaus

FTB on the Internet .................................................. ftb.ca.gov

Interactive Voice Response Automated Telephone Service
FTB’s automated telephone system provides services in both English and Spanish to callers with touch-tone telephones. Callers may listen to recorded answers to frequently asked questions about state income taxes, 24 hours a day, seven days a week. Callers may order personal income tax forms, verify the status of their personal income tax refund, check their balance due, and confirm recent payment amounts and dates, 24 hours a day, except 10 p.m. Sunday to 5 a.m. Monday. Callers may order business entity tax forms 6 a.m. to 10 p.m. weekdays, 6 a.m. to 4:30 p.m. Saturdays.

From within the United States, call ................................................................. 800.338.0505
From outside the United States, call ................................................................. 916.845.6500

Homeowner and Renter Assistance
Funding to process and pay new, returned, or re-deposited HRA claims for any year has been exhausted. FTB is no longer processing or paying any new, returned, or re-deposited claims.

No further information is available concerning this program. If changes occur, this publication will be updated accordingly.

From within the United States, call ................................................................. 800.868.4171
From outside the United States, call ................................................................. 916.845.6600

General Toll-Free Telephone Service (Taxpayer Services Center)
Telephone assistance is available year-round from 8 a.m. until 5 p.m. weekdays. We may modify these hours without notice to meet operational needs.

From within the United States, call ................................................................. 800.852.5711
From outside the United States, call ................................................................. 916.845.6500

Assistance for Persons with Disabilities
Persons with hearing or speech impairments call:

From TTY/TDD. ................................................................. 800.822.6268

Tax Practitioner Services
✓ Hotline ................................................................. 916.845.7057
✓ Hotline (Fax) ............................................................. 916.845.6377
✓ e-file ................................................................. 916.845.0353
Where to Call or Write

If an address is not shown, use:
UNIT NAME
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

A
Accounting Period/Method Change .......... 800.852.5711
Change of Accounting Method/Period
Franchise Tax Board
PO Box 1998
Rancho Cordova CA 95741-1998
Application for Revivor ................. 916.845.7033
Audit Division
Go to ftb.ca.gov, search for Management Team Directory

B
Bankruptcy, Personal Income Tax .......... 916.845.4750
Fax ......................... 916.845.9799
(Personal Income Tax - Chapters 7, 11, and 13)
Bankruptcy, PIT MS A340
Franchise Tax Board
PO Box 2952
Sacramento CA 95812-2952
Bankruptcy, Business Entities ............ 916.845.4750
Fax ......................... 916.845.9799
(Business Entities - Chapters 7 and 11)
Bankruptcy, BE MS A345
Franchise Tax Board
PO Box 2952
Sacramento CA 95812-2952
Business Entities Filing Enforcement 800.478.7194
Email: filing.enforcement@ftb.ca.gov

C
City Business Tax Program - Data Exchange
Email: LocalGovtLiaison@ftb.ca.gov
ACD ................................ 916.845.6304
Claims for Refund ....................... 800.852.5711
Collections
Business Entities
Collection Contact Center .............. 888.635.0494
or Corporations ..................... 916.845.7033
Exempt Corporations .................. 916.845.7163
Partnerships ......................... 916.845.7165
Limited Liability Corporations (LLC) . 916.845.7166

D
Decedents, General Information ............ 916.845.3048
Deductible Dividends, Percent of .......... 916.845.4138
Disclosure Section .................... 916.845.3226
Dishonored Checks, Status of .......... 916.845.7057

E
Economic and Statistical Research Bureau 916.845.3400
Tax Measurement Research Section 916.845.5986
Statistical Research Section ............. 916.845.5273
Tax Policy Research Section ............ 916.845.7103
Fax .................................. 916.845.5472
Education and Outreach .................. 916.845.7565
e-Programs Customer Service .......... 916.845.0353
Email: e-file@ftb.ca.gov
e-file ................................ 916.845.0353
EFT .................................. 916.845.4025
Fax .................................. 916.845.0287
e-Programs Customer Service MS F284
Franchise Tax Board
PO Box 1468
Sacramento CA 95812-1468

Personal Income Tax
Practitioner Hotline ..................... 916.845.7057
Hotline Fax .......................... 916.845.6377
Collection Contact Center .............. 800.689.4776
916.845.4470
Account Recovery and Resolution
Team (ARRT) MS A411
ACD .................................. 916.845.7065 or 888.382.3707
Fax .................................. 916.845.5472
PO Box 2952
Sacramento CA 95812-2952
Court-Ordered Debt Collections .......... 916.845.4064
Court-Ordered Debt Collections
Franchise Tax Board
PO Box 1328
Rancho Cordova CA 95741-1328
Industrial Health and Safety
Debt Collections ...................... 916.845.7222
Industrial Health and Safety Collections MS A112
Franchise Tax Board
PO Box 1146
Rancho Cordova CA 95741-1146
Vehicle Registration Debt
Collections (DMV) .............. 888.355.6872
916.845.6872
Vehicle Registration Collections
Franchise Tax Board
PO Box 419001
Sacramento CA 95812-419001

If an address is not shown, use:
UNIT NAME
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468
Where to Call or Write

Equal Employment Opportunity .......... 916.845.3651
Estate Income Tax Clearance Certificate .. 916.845.4210
Estates, General Information .......... 800.852.5711
Exempt Organizations>Status/ Applying for .......... 916.845.4171

Federal and State Special Audit Section ... 916.845.4028
Fax ........................................... 916.843.2269
RAR/VOL MS F310
Franchise Tax Board
PO Box 1998
Rancho Cordova CA 95741-1998

Filing Enforcement Notice Information
Email: filing.enforcement@ftb.ca.gov
Personal Income Tax ................. 866.204.7902
Fax ........................................... 916.855.5646
Business Entities Tax ................. 866.204.7902
Fax ........................................... 916.843.6169
Filing Enforcement Fax ................. 916.855.5646

Financial Institution Data Match ....... 916.845.6304
FIDM MS A181
Franchise Tax Board
PO Box 460
Rancho Cordova CA 95741-0460

Fraud (to report tax fraud)
Tax Informant Hotline .......... 800.540.3453
Go to ftb.ca.gov, search for fraud.

Head of Household ................. 800.555.4005

Homeowner and Renter Assistance
From within the United States ....... 800.868.4171
From outside the United States ....... 916.845.6600

Information Returns ................. 916.845.6304
Innocent Spouse Program ............... 916.845.7072
Innocent Joint Filer Program MS A452
Franchise Tax Board
PO Box 2966
Rancho Cordova CA 95741-2966

Installment Agreements ............... 800.689.4776
Personal Income Tax ............... 800.689.4776
916.845.4470
Business Entities Tax ............... 888.635.0494
916.845.7033

Interagency Intercept
From within the United States ....... 800.852.5711
From outside the United States ....... 916.845.6500

Investigations ................. 916.845.4037
Involuntary Conversions, Ext./Time .... 800.852.5711
IRS Reporting/Tax Examination Change .... 916.845.4028
Fax ........................................... 916.843.2269
RAR/VOL MS F310
Franchise Tax Board
PO Box 1998
Rancho Cordova CA 95741-1998

Legal Rulings/Notices (requests for) .... 916.845.3306
Legal Division
Franchise Tax Board
PO Box 1720
Rancho Cordova CA 95741-1720

Legislation, Obtain a Specific Bill
leginfo.ca.gov
Legislative Bill Room
State Capitol Rm B-32
Sacramento CA 95814

Legislation, Policy/Administrative
Issues ........................................ 916.845.4326

Letter of Good Standing (request for) .... 800.852.5711
Liens Program .......... 916.845.4350
Fax ........................................... 916.845.4389
PO Box 2952
Sacramento CA 95812-2952

Magnetic Tape Coordination .......... 916.845.3778
Mortgage Interest Filing Enforcement .... 800.262.0512

Offers in Compromise ............ 916.845.4787

Personal Income Taxes .......... 800.852.5711
Political Reform Audit ............ 916.845.4834
Power of Attorney (Fax) .......... 916.845.0523
Power of Attorney
Franchise Tax Board
PO Box 2828
Rancho Cordova CA 95741-2828

Procurement (for questions on data exchanges or to initiate an interagency agreement)
Email: DRSIA@ftb.ca.gov
Data Resources and Services Unit .......... 916.845.6304
Where to Call or Write

Protest Section (Fax) .......................... 916.364.2754
   Protest Control Desk MS F340
   Franchise Tax Board
   PO Box 1286
   Rancho Cordova CA 95741-1286
Public Affairs ................................. 916.845.4800
Public Records Act ........................... 916.845.3226
   Disclosure Office MS A181
   Franchise Tax Board
   PO Box 1468
   Sacramento CA 95812-1468

Regulations
   Administration/Status ........................ 916.845.3306
Research, Economic and Statistical – See Economic
Returns, Request for Copies (Prior Years)
   Personal Income Tax .......................... 916.845.5375
   Business Entity Tax ......................... 916.845.5116
   Data Storage
   Franchise Tax Board
   PO Box 1570
   Rancho Cordova CA 95741-1570
Revivor/Restoration ......................... 916.845.7033

S Corporation – Termination of
   S Corporation Election ........................ 800.852.5711
   Franchise Tax Board
   PO Box 942857
   Sacramento CA 94257-0540
Secretary of State
   ss.ca.gov
   Corporation Status ......................... 916.657.5448
   Corporate Name Availability ............... 916.657.5448
   Corporate Officers ......................... 916.657.5448
   Secretary of State
   1500 11th Street
   Sacramento CA 95814
Settlement Bureau ......................... 916.845.4891
   Fax .................................. 916.845.4747
   Settlement Bureau MS A270
   Franchise Tax Board
   PO Box 3070
   Rancho Cordova CA 95741-3070
Small Business Liaison .................... 916.845.4669
   Fax .................................. 916.845.5047

Speakers’ Bureau
   Email: speakersbureau@ftb.ca.gov
   (Requests for speakers) ...................... 916.845.7565
   Speakers’ Bureau MS F280
   Franchise Tax Board
   PO Box 520
   Rancho Cordova CA 95741-0520
Suspended Corporation ..................... 916.845.7033

Tax Forms
Download from the Internet:
   ftb.ca.gov
   Order forms by phone: .................... 800.338.0505
   Mail: Tax Forms Request
       Franchise Tax Board
       PO Box 307
       Rancho Cordova CA 95741-0307
Tax Informant Hotline ...................... 800.540.3453
   Go to ftb.ca.gov and search for fraud.
Tax News
   Email: taxnews@ftb.ca.gov
   Tax News Editor MS F280
   Franchise Tax Board
   PO Box 1468
   Sacramento CA 95812-1468
Tax Practitioner Hotline ................... 916.845.7057
   Fax .................................. 916.845.6377
Tax Shelter Hotline ......................... 916.845.4300
   Email: taxshelter@ftb.ca.gov
   Go to ftb.ca.gov and search for Shelter Hotline.
Taxpayers’ Rights Advocate
   Advocate Hotline ......................... 800.883.5910
   Fax .................................. 916.843.6022
   Executive Liaison Section MS A381
   Franchise Tax Board
   PO Box 157
   Rancho Cordova CA 95741-0157
Trusts, General Information ............... 800.852.5711
Where to Call or Write

Voluntary Disclosure Program............. 916.845.4476
Mail application to:
Using U.S. Mail:
   State of California
   Voluntary Disclosure
   Program MS F180
   Franchise Tax Board
   PO Box 1779
   Rancho Cordova CA 95741
Using Private Express Mail Carriers such as Federal Express, United Parcel Service, DHL:
   State of California
   Voluntary Disclosure
   Program MS F180
   Franchise Tax Board
   9646 Butterfield Way
   Sacramento CA 95827

Voluntary RAR Program ................. 916.845.4028
Fax........................................ 916.843.2269
   RAR/VOL MS F310
   Franchise Tax Board
   PO Box 1998
   Rancho Cordova CA 95741-1998

Water’s-Edge .......................... 916.845.3940
   PO Box 1779
   Rancho Cordova CA 95741-1779
Water’s-Edge Elections/Termination..... 916.845.5568
   PO Box 1779
   Rancho Cordova CA 95741-1779

Withholding Services and Compliance
   (for nonresident, real estate, or backup withholding information and questions)
   Email: wscs.gen@ftb.ca.gov
   From within the United States .......... 888.792.4900
   From outside the United States ...... 916.845.4900
   Fax your forms ....................... 916.845.9512
Withholding Services and Compliance MS F182
   Franchise Tax Board
   PO Box 942867
   Sacramento CA 94267-0651