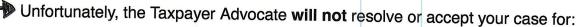
- Erroneous action or inaction by FTB in processing documents filed or payments made.
- Unreasonable delay caused by FTB.
- Erroneous written advice that may not qualify for relief under R&TC Section 21012<sup>12</sup>.
- Independent Administrative Review as allowed by R&TC Sections 19008<sup>13</sup>, 19225<sup>14</sup>, and 21015.5<sup>15</sup>.

# What we cannot do



- Accounts not processed through our normal communication channels<sup>2</sup>
- Delays and call center wait times
  - Exception: When the delay creates an immediate economic hardship relating to a bank levy, wage garnishment, or tax lien
- Delays that result from your actions
- Constitutionality of the tax system or tax laws
- Identity theft
- Claim for refund

## Contact us

If you meet one of the main categories above and have exhausted all other remedies, we can help with your account, collections, or wage garnishment issues.

#### **Phone**

800-883-5910

### **Online**

Submit online form to resolve your account issue 16

You may mail or fax a Taxpayer Advocate Assistance Request (FTB 914)17 form to:

#### Fax

916-845-6022

#### Mail

Franchise Tax Board Taxpayers' Rights Advocate MS-A-381 PO Box 157

https://www.ftb.ca.gov/help/disagree-or-resolve-an-issue/taxpayer-advocate-services.html

exhibit 3-1 of I