

- 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 21012¹².
- Independent Administrative Review as allowed by R&TC Sections 19008¹³, 19225¹⁴, and 21015.5¹⁵.

What we cannot do

➔ Unfortunately, the Taxpayer Advocate **will not** resolve or accept your case for:

- Accounts not processed through our normal communication channels²
 - 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 issue¹⁶

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