



STATE OF CALIFORNIA
Franchise Tax Board

FTB's Taxpayers' Rights Advocate Office

Advocate Services

Case Advocacy

- Provide assistance to individual taxpayers when "normal Channels" don't work

Education and Outreach

- Speaking events
- Trade Media
- Newsletter

Systemic Advocacy

- Solutions to "big-picture" problems

Assistance with a Tax Question:

Affects multiple taxpayers

Impacts segments of the taxpaying population

**Systemic
Advocacy**

Relates to FTB systems, policies, or procedures

Protection of taxpayer rights

Assistance with a Hardship:

When a delay will create an **immediate economic hardship** relating to a bank levy, wage garnishment or tax lien:

Call:

800-883-5910

Open weekdays 8 AM to 5 PM

Informational Publications:

FTB 4058

- [California Taxpayer's Bill of Rights](#)
Provides an overview of taxpayers' rights and includes the major provisions of California legislation.

FTB 4058C

- [California Taxpayers' Bill of Rights - An Overview](#)
Describes the Revenue and Taxation Code (R&TC) provisions of taxpayers' rights.

FTB 985

- Audit Protest Appeals – The Process



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