## MAP 23 MAILING ADDRESSES

23.1 ADDRESSES TO	3.1 ADDRESSES TO FILE RETURNS AND RELATED INFORMATION	
23.2 COMMON FTE	COMMON FTB ADDRESSES	
23.3 EXPRESS MAII	B EXPRESS MAIL	
23.4 PROPER PACKAGING PROCEDURES		
23.5 OVERNIGHT MAIL SERVICE		
NOTE: $((***))$ = Indicates confidential and/or proprietary information that has been deleted.		
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23.1 ADDRESSES TO FILE RETURNS AND	The information is available on our Public Website and can be accessed by clicking on the link below:	
RELATED INFORMATION		
	FTB Return Mailing Addresses	
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23.2 COMMON FTB ADDRESSES	For mailing and contact information that is available on the Public Website click on the link below:	
	FTB Information Directory	
	To obtain the mail stop of an FTB employee using the Employee Directory click on the link below:	
	Employee Directory	
	To obtain the mailing information of a Field Offices click on the link:	
	Field Offices	

## MAP 23 MAILING ADDRESSES

The correct mailing address for taxpayers to mail a protest is:

PROTEST CONTROL DESK

FRANCHISE TAX BOARD

PO BOX 1286

RANCHO CORDOVA CA 95741-1286

For a comprehensive set of instructions to follow when mailing and receiving FTB's U.S. mail, see General Procedures Manual Section 6435. It includes handy links to references tables to verify FTB addresses.

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## 23.3 EXPRESS MAIL

Express mail includes mail delivered by Express Mail - U.S. Postal Service, Federal Express, UPS, etc. Such mail can only be delivered to a physical address and not a post office box number. If at Central Office, the express clerk in receiving will contact the auditor when the auditor receives some type of express mail from a taxpayer or tax representative. This is only true if the taxpayer clearly identified the auditor and the auditor's unit as the recipient. This is separate from Service and Supply (S&S). S&S receives the express mail from the carrier, processes it and then turn it over to the receiving (Express Desk) for distribution.

To ensure that mail is received in a timely manner, request that the taxpayer include the following on the face of the express mail envelope:

- Address
- Mail Stop
- Auditor's name
- Unit number
- Telephone number

At Central Office, the express mail desk is located at ((\*\*\*\*\*\*\*\*)) and the phone number is 916. 845.((\*\*\*\*)).

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## MAP 23 MAILING ADDRESSES

23.4 PROPER PACKAGING PROCEDURES	Proper packaging procedures are available on the FTBNet2. Click on the link below to access the Business Services Section FAQ:
	Business Services Section FAQ
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23.5 OVERNIGHT MAIL SERVICE	Central Office
WAIL SERVICE	The overnight mail service makes two daily pick-ups at Central Office:
	• First pick-up at 3:30 - Service and Supply needs the parcel by 2:30 P.M.
	• Second pick-up at 4:45 - Service and Supply needs the parcel by 4:00 P.M.
	The Shipping Desk in the Service and Supply Unit, Shipping & Receiving Section (California Warehouse) needs lead time to prepare shipping labels and input them to the overnight mail service system. Contact the Shipping and Receiving Desk at 916.845.((****)) for your shipping needs.
	Field Offices: Contact Audit Business Support.
	You can track parcels shipped by the overnight mail service through the overnight mail service's website. You may also contact the Shipping Desk 916.845.((****)) in Service and Supply.
	The overnight mail service has several drop boxes. Use the Shipping Desk's website to find their nearest drop box. Enter your address, and the search engine will locate the nearest drop box and its pick up times, with a map and directions. If you use a drop box, contact the Shipping Desk to request shipping materials.
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