



*Where to file*  
CALIFORNIA AND FEDERAL  
INVESTIGATIVE  
.....  
COMPLAINTS

## Introduction

California laws and regulations are administered and enforced by various state agencies. If you suspect a violation of law has occurred, it is important to report it to the correct agency responsible for the specific program at issue.

To help you identify the proper agency with which to file your complaint, the Board of Equalization (BOE) has developed this directory as a reference. In it you will find both state and federal agencies listed. Complaints received by the BOE that do not relate to the tax or fee programs it administers, are generally redirected to one of these agencies.

The directory also provides examples of the types of violations handled by each agency. This will further help you report a suspected violation of the law to the right agency. Agency contact information is provided and many agencies provide an online complaint form option. When available, a "fraud" or "hotline" phone number is listed.

Public leads have assisted the BOE in successfully identifying and investigating tax evaders. Tax evasion creates an unfair marketplace for legitimate California businesses and decreases revenues that fund many of your state and local services. We appreciate your assistance in reducing evasion and encourage you to continue reporting suspected violations of tax laws to the BOE.

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| STATE AGENCY  | TYPE OF VIOLATIONS   |
|---|--|
| <p><b>Accountancy, Board of</b><br/> Phone: 916-561-1729<br/> Fax: 916-263-3673<br/> Website: <a href="http://www.dca.ca.gov/cba">www.dca.ca.gov/cba</a><br/> Mail:<br/> California Board of Accountancy<br/> Attn: Enforcement Division<br/> 2000 Evergreen St., Ste. 250<br/> Sacramento, CA 95815-3832</p>   | <ul style="list-style-type: none"> <li>• Practicing public accounting without a license</li> <li>• Fraud or deceit in obtaining a license</li> <li>• Negligence or incompetence</li> <li>• Fraud, deceit, and misrepresentation in the professional practice</li> </ul>  |
| <p><b>Air Resources Board</b><br/> Phone: 800-242-4450<br/> Hotline:<br/> 800-952-5588 (air pollution)<br/> 800-363-7664/800-ENDSMOG (vehicle emissions pollution)<br/> Fax: 916-445-5025<br/> Website: <a href="http://www.arb.ca.gov">www.arb.ca.gov</a><br/> Email: <a href="mailto:helpline@arb.ca.gov">helpline@arb.ca.gov</a><br/> Mail:<br/> Air Resources Board Enforcement Div.<br/> 1001 I Street<br/> PO Box 2815<br/> Sacramento, CA 95812-2815</p> | <ul style="list-style-type: none"> <li>• Air pollution</li> <li>• Vehicle emissions (<i>smoking vehicles</i>)</li> <li>• Asbestos</li> </ul>   |
| <p><b>Alcoholic Beverage Control, Department of</b><br/> Phone: 916-419-2500<br/> Fax: 916-419-2599<br/> Website: <a href="http://www.abc.ca.gov">www.abc.ca.gov</a><br/> Email: <a href="mailto:cust.serv@abc.ca.gov">cust.serv@abc.ca.gov</a><br/> Mail:<br/> Dept. of Alcoholic Beverage Control<br/> 3927 Lennane Drive, Ste. 100<br/> Sacramento, CA 95834</p>   | <ul style="list-style-type: none"> <li>• Sales of alcohol by establishments selling alcoholic beverages (for example, sales to minors, after hour sales, etc.)</li> <li>• Sales made by retailer to retailer (for example, restaurant/bar buying alcohol from a retail liquor store instead of an authorized distributor)</li> </ul> |

| STATE AGENCY  | TYPE OF VIOLATIONS   |
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| <p><b>Automotive Repair, Bureau of</b><br/> <b>(Dept. of Consumer Affairs)</b><br/>           Phone: 800-952-5210<br/>           Fax: 916-255-1390<br/>           Website: <a href="http://www.autorepair.ca.gov">www.autorepair.ca.gov</a><br/>           Mail:<br/>           Bureau of Automotive Repair<br/>           Complaint Intake Unit<br/>           10240 Systems Parkway<br/>           Sacramento, CA 95827</p>   | <ul style="list-style-type: none"> <li>• Issues with auto repair establishment</li> <li>• Issues with smog check station</li> </ul>  |
| <p><b>Barbering and Cosmetology, Board of</b><br/> <b>(Dept. of Consumer Affairs)</b><br/>           Phone: 800-952-5210 (general)<br/>           916-574-7574 (complaints)<br/>           Fax: 916-575-7281<br/>           Email: <a href="mailto:barbercosmo@dca.ca.gov">barbercosmo@dca.ca.gov</a><br/>           Website: <a href="http://www.barbercosmo.ca.gov">www.barbercosmo.ca.gov</a><br/>           Mail:<br/>           Board of Barbering and Cosmetology<br/>           PO Box 944226<br/>           Sacramento, CA 94244-2260</p> | <ul style="list-style-type: none"> <li>• Consumer harm following a service, such as an infection</li> <li>• Gross negligence and/or incompetence</li> <li>• Unsanitary conditions in establishments and schools of barbering, cosmetology, and electrology</li> <li>• Unlicensed practice of barbering, cosmetology and electrology</li> <li>• Misrepresentation or false advertising of services</li> </ul> |
| <p><b>Consumer Affairs, Department of</b><br/>           Phone: 800-952-5210<br/>           Website: <a href="http://www.dca.ca.gov">www.dca.ca.gov</a><br/>           Email: <a href="mailto:dca@dca.ca.gov">dca@dca.ca.gov</a><br/>           Mail:<br/>           Dept. of Consumer Affairs<br/>           Consumer Information Division<br/>           1625 N. Market Blvd., Ste. N112<br/>           Sacramento, CA 95834</p>  | <ul style="list-style-type: none"> <li>• Consumer complaint against a business or professional</li> </ul>  |
| <p><b>Contractors State License Board</b><br/> <b>(Dept. of Consumer Affairs)</b><br/>           Phone: 800-321-2752<br/>           Website: <a href="http://www.cslb.ca.gov">www.cslb.ca.gov</a><br/>           Mail:<br/>           Contractors State License Board<br/>           9821 Business Park Drive<br/>           Sacramento, CA 95827</p>   | <ul style="list-style-type: none"> <li>• Failure of a licensed contractor to fulfill the terms of an agreement</li> <li>• Work performed by an unlicensed contractor</li> <li>• Violation of contracting laws, regulations, and standards</li> <li>• Unsafe, unprofessional or incompetent practices by a contractor</li> </ul>  |

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| <p><b>Employment Development Department</b><br/> Website: <a href="http://www.edd.ca.gov">www.edd.ca.gov</a><br/> <b>Unemployment Insurance Fraud</b><br/> Phone: 800-229-6297<br/> Fax: 866-340-5484<br/> Mail:<br/> Employment Development Dept.<br/> Investigations Division<br/> PO Box 826880<br/> Sacramento, CA 94280</p> <p><b>Payroll Tax Fraud</b><br/> Phone: 800-528-1783<br/> Fax: 916-227-2772<br/> Email: <a href="mailto:ueo@edd.ca.gov">ueo@edd.ca.gov</a><br/> Mail:<br/> Employment Development Dept.<br/> Underground Economy Operations<br/> 3321 Power Inn Road, Ste. 140<br/> Sacramento, CA 95826</p> | <ul style="list-style-type: none"> <li>• Unemployment insurance fraud</li> <li>• State disability insurance fraud</li> <li>• Paid family leave fraud</li> <br/> <li>• Payroll tax fraud/wages paid in cash (under the table)</li> </ul>   |
| <p><b>Equalization, Board of</b><br/> Phone: 888-334-3300 or 916-324-0105<br/> Fax: 916-324-1578<br/> Website: <a href="http://www.boe.ca.gov/help/rtpfraud.htm">www.boe.ca.gov/help/rtpfraud.htm</a><br/> Email: <a href="mailto:taxevasion@boe.ca.gov">taxevasion@boe.ca.gov</a><br/> Mail:<br/> State Board of Equalization<br/> Investigations Division, MIC:42<br/> PO Box 942879<br/> Sacramento, CA 94279-0042</p>   | <p>Tax fraud or evasion of:</p> <ul style="list-style-type: none"> <li>• Sales tax</li> <li>• Fuel tax</li> <li>• Cigarette tax</li> <li>• Tobacco products tax</li> <li>• Alcohol tax</li> <li>• Cigarette and tobacco products licensing violations</li> <li>• Making sales without a permit</li> </ul> |

| STATE AGENCY   | TYPE OF VIOLATIONS   |
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| <p><b>Fair Employment and Housing, Department of Employment/Public Accommodations</b><br/> Phone: 800-884-1684<br/> Fax: 916-478-7328</p> <p><b>Housing</b><br/> Phone: 800-884-1684 or 510-622-2941<br/> Fax: 510-622-2956</p> <p><b>Hate Violence</b><br/> Phone: 800-884-1684<br/> Website: <a href="http://www.dfeh.ca.gov">www.dfeh.ca.gov</a><br/> Email: <a href="mailto:contact.center@dfeh.ca.gov">contact.center@dfeh.ca.gov</a></p>   | <ul style="list-style-type: none"> <li>• Discrimination in the areas of employment, housing, public accommodations, and hate violence</li> </ul>   |
| <p><b>Food and Agriculture, Department of</b><br/> Phone: 916-654-0433<br/> TTY/TDD: 800-735-2929<br/> Fax: 916-653-4723<br/> Website: <a href="http://www.cdffa.ca.gov">www.cdffa.ca.gov</a><br/> Email: <a href="mailto:officeofpublicaffairs@cdffa.ca.gov">officeofpublicaffairs@cdffa.ca.gov</a><br/> Mail:<br/> Department of Food and Agriculture<br/> 1220 N Street<br/> Sacramento, CA 95814</p> <p><b>Division of Measurement Standards</b><br/> Phone: 916-229-3000<br/> Fax: 916-229-3026<br/> Website: <a href="http://www.cdffa.ca.gov/dms">www.cdffa.ca.gov/dms</a><br/> Email: <a href="mailto:dms@cdffa.ca.gov">dms@cdffa.ca.gov</a><br/> Mail:<br/> California Department of Food and Agriculture<br/> Division of Measurement Standards<br/> 6790 Florin Perkins Road, Ste. 100<br/> Sacramento, CA 95828-1812</p> | <ul style="list-style-type: none"> <li>• Animal health (farming)</li> <li>• Food safety (meat/milk)</li> <li>• Pesticides (farming)</li> <br/> <li>• Short weight, measure, or count for packaged and bulk commodities</li> <li>• Weight complaints – household goods movers, scrap metal, and bulk materials</li> <li>• Service station complaints – gasoline or diesel fuel short measure or low fuel quality; motor oil, transmission fluid, engine coolant quality</li> <li>• Inaccurate device</li> </ul> |

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| <p><b>Franchise Tax Board</b><br/> Phone: 800-540-3453<br/> Fax: 916-843-2060<br/> Website: <a href="http://www.ftb.ca.gov">www.ftb.ca.gov</a><br/> Mail:<br/> Franchise Tax Board<br/> Investigations, A-349<br/> PO Box 1565<br/> Rancho Cordova, CA 95741-0219</p>   | <ul style="list-style-type: none"> <li>• California income tax evasion</li> <li>• Corporate taxes</li> <li>• Making false refund claims</li> <li>• Questionable tax practitioner practices</li> <li>• Not filing state income tax returns</li> <li>• Claiming to be a resident of another state while residing in California</li> </ul> |
| <p><b>Health Care Services, Department of Audits and Investigations</b><br/> Phone: 800-822-6222<br/> Website: <a href="http://www.dhcs.ca.gov">www.dhcs.ca.gov</a><br/> Email: <a href="mailto:stopmedicalfraud@dhcs.ca.gov">stopmedicalfraud@dhcs.ca.gov</a><br/> Mail:<br/> Department of Health Care Services<br/> Audits and Investigations<br/> PO Box 997413<br/> Sacramento, CA 95899-7413</p>  | <ul style="list-style-type: none"> <li>• Medi-Cal fraud</li> </ul>  |
| <p><b>Highway Patrol, California</b><br/> Phone: 800-TELL-CHP (835-5247)<br/> Website: <a href="http://www.chp.ca.gov">www.chp.ca.gov</a><br/> Local offices:<br/> <a href="http://www.chp.ca.gov/html/contact.html">www.chp.ca.gov/html/contact.html</a></p>   | <ul style="list-style-type: none"> <li>• California residents with out-of-state vehicle license plates</li> <li>• Safety issues on common carrier buses</li> </ul>  |
| <p><b>Housing and Community Development, Department of Division of Codes and Standards</b><br/> Phone: 916-445-4782<br/> Website: <a href="http://www.hcd.ca.gov">www.hcd.ca.gov</a><br/> <b>Employee Housing</b><br/> Phone: 866-784-6427<br/> <b>Mobilehome Parks</b><br/> Phone: 800-952-5275<br/> <b>Registration and Titling</b><br/> Phone: 800-952-8356<br/> Mail:<br/> California Department of Housing and Community Development<br/> 1800 Third Street<br/> Sacramento, CA 95811-6942</p> | <ul style="list-style-type: none"> <li>• Any construction or maintenance issue on single family dwellings, multi-family dwellings, motels, hotels, etc.</li> <li>• Mobilehome park problems</li> <li>• Manufactured housing problems</li> <li>• Factory-built housing problems</li> <li>• Occupational licensing issue</li> </ul>       |

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| <p><b>Industrial Relations, Department of<br/>Division of Labor Standards<br/>Enforcement</b><br/>Minimum wage hotline: 888-275-9243<br/>Website: <a href="http://www.dir.ca.gov/dlse">www.dir.ca.gov/dlse</a><br/>Local offices:<br/><a href="http://www.dir.ca.gov/dlse/DistrictOffices.htm">www.dir.ca.gov/dlse/DistrictOffices.htm</a></p> <p><b>Division of Occupational Safety and<br/>Health – Cal/OSHA</b><br/>Website: <a href="http://www.dir.ca.gov/dosh">www.dir.ca.gov/dosh</a><br/>Local offices:<br/><a href="http://www.dir.ca.gov/dosh/DistrictOffices.htm">www.dir.ca.gov/dosh/DistrictOffices.htm</a></p> | <ul style="list-style-type: none"> <li>• Employee wages not paid, including commissions and bonuses</li> <li>• Wages paid by check issued with insufficient funds</li> <li>• Failure to issue an itemized wage statement</li> <li>• Final paycheck not received</li> <li>• Unused vacation hours not paid upon termination of employment relationship; for example, a quit, discharge, or layoff</li> <li>• Unauthorized deductions from paychecks</li> <li>• Unpaid/nonreimbursed business expenses</li> <li>• Failure to provide a meal and/or rest period in accordance with the applicable Industrial Welfare Commission Order</li> <li>• Child labor laws</li> <li>• Reimbursement for uniforms</li> <li>• Farm labor contractors</li> <li>• Garment manufacturing regulations</li> <li>• Accidents on the job</li> <li>• Workplace chemicals, safety/ electrical hazards</li> <li>• Construction hazards to workers</li> <li>• Mine or tunnel worker hazards</li> <li>• Elevator hazards</li> <li>• Amusement ride hazards</li> <li>• Worker access to medical or exposure records</li> </ul> |

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| <p><b>Insurance, Department of</b><br/> Phone: 916-854-5760<br/> Fax: 916-255-3202<br/> Website: <a href="http://www.insurance.ca.gov">www.insurance.ca.gov</a><br/> Email: <a href="mailto:fraud@insurance.ca.gov">fraud@insurance.ca.gov</a><br/> Mail:<br/> California Department of Insurance<br/> Fraud Division<br/> 9342 Tech Center Drive, Suite 100<br/> Sacramento, CA 95826</p>         | <ul style="list-style-type: none"> <li>• Insurance fraud (for example, improper denial or delay of claim, illegal cancellation or termination of policy)</li> <li>• Premium fraud (for example, underreporting payroll or misclassifying type of workers to obtain worker’s compensation at a lower premium)</li> <li>• Uninsured employer</li> </ul> |
| <p><b>Justice, CA Department of Office of the Attorney General</b><br/> Phone: 800-952-5225<br/> Fax: 916-323-5341<br/> TTY (in CA): 800-952-5548<br/> Website: <a href="http://www.oag.ca.gov">www.oag.ca.gov</a><br/> Mail:<br/> Office of the Attorney General<br/> California Department of Justice<br/> Attn: Public Inquiry Unit<br/> PO Box 944255<br/> Sacramento, CA 94244-2550</p>       | <ul style="list-style-type: none"> <li>• Identity theft</li> <li>• Unsafe products</li> <li>• Deceptive and unfair business practices</li> <li>• Misleading advertising</li> </ul>  |
| <p><b>Medical Board of California</b><br/> Phone: 800-633-2322 or 916-263-2382<br/> Fax: 916-263-2435<br/> Website: <a href="http://www.medbd.ca.gov">www.medbd.ca.gov</a><br/> Mail:<br/> Medical Board of California<br/> Central Complaint Unit<br/> 2005 Evergreen Street, Suite 1200<br/> Sacramento, CA 95815</p>  | <p>Violations of laws that apply to the practice of medicine such as:</p> <ul style="list-style-type: none"> <li>• Practicing medicine without a license</li> <li>• Quality of care and treatment</li> <li>• Sexual misconduct by a physician</li> </ul>  |
| <p><b>Motor Vehicles, Department of</b><br/> Phone: 800-777-0133<br/> TTY: 800-368-4327<br/> Fraud hotline: 866-658-5758<br/> Website: <a href="http://www.dmv.ca.gov">www.dmv.ca.gov</a><br/> Email: <a href="mailto:dlfraud@dmv.ca.gov">dlfraud@dmv.ca.gov</a><br/> Local DMV investigation offices:<br/> <a href="http://www.dmv.ca.gov/fo/fotocinv.htm">www.dmv.ca.gov/fo/fotocinv.htm</a></p> | <ul style="list-style-type: none"> <li>• Vehicle registration fraud</li> <li>• Vehicle identity fraud</li> <li>• Identity theft</li> <li>• Counterfeit drivers license</li> <li>• Odometer discrepancies</li> <li>• DMV employee misconduct</li> </ul>  |

| STATE AGENCY   | TYPE OF VIOLATIONS   |
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| <p><b>Public Health, Department of STAKE Enforcement Unit</b><br/> Phone: 800-5ASK4ID (527-5443)<br/> Fax: 916-650-6650<br/> Website: <a href="http://www.cdph.ca.gov/programs/Pages/STAKEProgram.aspx">www.cdph.ca.gov/programs/Pages/STAKEProgram.aspx</a><br/> Mail:<br/> Department of Public Health<br/> Food and Drug Branch<br/> STAKE Enforcement Unit<br/> PO Box 997413, MS:7602<br/> Sacramento, CA 95899-7413<br/> Attn: Benson Yee</p> <p><b>Tobacco Control</b><br/> Phone: 916-449-5500<br/> Fax: 916-449-5505<br/> Website: <a href="http://www.cdph.ca.gov/programs/tobacco/pages/default.aspx">www.cdph.ca.gov/programs/tobacco/pages/default.aspx</a><br/> Mail:<br/> Department of Public Health<br/> Tobacco Control Program<br/> PO Box 997377, MS:7206<br/> Sacramento, CA 95899-7377</p> | <ul style="list-style-type: none"> <li>• Underage cigarette/tobacco sale</li> <li>• No warning signs posted in business locations regarding underage tobacco sales</li> <li>• Sales of individual cigarettes (single sticks)</li> <li>• Self-service tobacco displays</li> <br/> <li>• All education and smoking cessation issues</li> <li>• Violation of second-hand smoke laws (for example, smoking in doorways, indoor businesses)</li> <li>• Nonstandard cigarette pack size</li> </ul> |
| <p><b>Public Utilities Commission</b><br/> Phone: 415-703-2782<br/> Toll-free:<br/> Utilities: 800-649-7570<br/> Movers: 800-366-4782<br/> Passenger carriers: 800-894-9444<br/> Fax: 415-703-1158<br/> Website: <a href="http://www.cpuc.ca.gov">www.cpuc.ca.gov</a><br/> Email: <a href="mailto:ciu_intake@cpuc.ca.gov">ciu_intake@cpuc.ca.gov</a><br/> Mail:<br/> Public Utilities Commission<br/> Consumer Affairs Branch<br/> 505 Van Ness Avenue, 2nd Floor<br/> San Francisco, CA 94102-3298</p>  | <p>Violations of regulations and safety issues regarding:</p> <ul style="list-style-type: none"> <li>• Utilities (energy, water, electricity, natural gas)</li> <li>• Rail transit</li> <li>• Passenger carriers (bus/limousine/shuttle)</li> <li>• Moving companies</li> <li>• Privately owned telecommunication companies</li> </ul>   |

| STATE AGENCY   | TYPE OF VIOLATIONS  |
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| <p><b>Real Estate, Department of</b><br/>           Phone: 916-227-0864<br/>           Fax: 916-227-0863<br/>           Website: <a href="http://www.dre.ca.gov">www.dre.ca.gov</a><br/>           Mail:<br/>           Department of Real Estate<br/>           Enforcement Division<br/>           PO Box 187000<br/>           Sacramento, CA 95818-7000</p>  | <ul style="list-style-type: none"> <li>• Real estate fraud</li> <li>• Mortgage or real estate broker fraud</li> <li>• Violation of subdivision laws</li> </ul>  |
| <p><b>Resources Recycling &amp; Recovery, Department of (CalRecycle)</b><br/> <b>Recycling</b><br/>           Phone: 800-RECYCLE (732-9253)<br/>           Fax: 916-327-2144<br/>           Email: <a href="mailto:complaints@calrecycle.ca.gov">complaints@calrecycle.ca.gov</a><br/>           Website: <a href="http://www.calrecycle.ca.gov">www.calrecycle.ca.gov</a><br/>           Mail:<br/>           CalRecycle<br/>           801 K Street, MS:19-01<br/>           Sacramento, CA 95814</p> <p><b>Tire Management</b><br/>           Phone: 866-896-0600<br/>           Fax: 916-319-7605<br/>           Email: <a href="mailto:wastetires@calrecycle.ca.gov">wastetires@calrecycle.ca.gov</a><br/>           Mail:<br/>           California Dept. of Resources Recycling and Recovery<br/>           Waste Tire Hauler Program (MS-22)<br/>           PO Box 4025<br/>           Sacramento, CA 95812-4025</p> | <ul style="list-style-type: none"> <li>• Recycling fraud</li> <li>• Container redemption issues (CRV)</li> </ul> <p>Permit, environmental, or health and safety violations by:</p> <ul style="list-style-type: none"> <li>• Tire haulers</li> <li>• Storage facilities</li> </ul> |
| <p><b>Social Services, Department of</b><br/>           Hotline: 800-344-8477<br/>           Email: <a href="mailto:FraudHotline@dss.ca.gov">FraudHotline@dss.ca.gov</a><br/>           Mail:<br/>           California Department of Social Services<br/>           Fraud Bureau<br/>           744 P Street, MS 9-11-26<br/>           Sacramento, CA 95814</p>  | <ul style="list-style-type: none"> <li>• Welfare fraud</li> </ul>   |

| STATE AGENCY  | TYPE OF VIOLATIONS  |
|---|---|
| <p><b>State Audits, Bureau of</b><br/>           Phone: 800-952-5665<br/>           Fax: 916-322-2603<br/>           Website: <a href="http://www.bsa.ca.gov">www.bsa.ca.gov</a><br/>           Mail:<br/>           California State Auditor<br/>           Bureau of State Audits<br/>           555 Capitol Mall, Ste. 300<br/>           Sacramento, CA 95814</p> | <ul style="list-style-type: none"> <li>• Improper governmental activities by state agencies or state employees</li> </ul> |

| FEDERAL AGENCY   | TYPE OF VIOLATIONS   |
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| <p><b>Alcohol, Tobacco, Firearms and Explosives, Bureau of</b><br/> <b>U.S. Dept. of Justice</b><br/> 24 Hour Hotline: 800-800-3855<br/> Other Hotlines: <a href="http://www.atf.gov/contact/hotlines">www.atf.gov/contact/hotlines</a><br/> Website: <a href="http://www.atf.gov">www.atf.gov</a><br/> Email: <a href="mailto:ATFTips@atf.gov">ATFTips@atf.gov</a><br/> Local offices:<br/> <a href="http://www.atf.gov/contact">www.atf.gov/contact</a></p>  | <p>Criminal violations of federal laws and regulations relating to:</p> <ul style="list-style-type: none"> <li>• Illegal trafficking of alcohol and tobacco</li> <li>• Firearms</li> <li>• Explosives</li> <li>• Arson</li> </ul>  |
| <p><b>Alcohol and Tobacco Tax and Trade Bureau</b><br/> <b>U.S. Dept. of Treasury</b><br/> Toll-free:<br/> Federal tax stamp: 800-937-8864<br/> Permits, excise taxes, claims:<br/> 877-882-3277<br/> Advertising, labeling formulation:<br/> 866-927-2533<br/> Website: <a href="http://www.ttb.gov">www.ttb.gov</a><br/> Consumer Complaints: <a href="http://www.ttb.gov/consumer/filing_complaint.shtml">www.ttb.gov/consumer/filing_complaint.shtml</a><br/> Email: <a href="mailto:ttbquestions@ttb.gov">ttbquestions@ttb.gov</a><br/> <b>California District Investigations</b><br/> Phone: 513-684-2481<br/> Mail:<br/> U.S. Dept. of Treasury TTB<br/> 650 Capitol Mall, Ste. 6-700<br/> Sacramento, CA 95814</p> | <p>Federal laws and regulations relating to:</p> <ul style="list-style-type: none"> <li>• Alcohol – federal excise taxes, permits, and business practices of distillers, brewers, wineries, wholesale distributors, and importers</li> <li>• Tobacco – federal excise taxes, permits and business practices of tobacco product manufacturers and importers</li> <li>• Firearms – federal excise taxes</li> </ul> |

| FEDERAL AGENCY  | TYPE OF VIOLATIONS  |
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| <p><b>Customs and Border Protection</b><br/> <b>U.S. Department of Homeland Security</b><br/>           Phone: 800-232-5378<br/>           Website: <a href="http://www.cbp.gov">www.cbp.gov</a><br/> <i>(See website for field office contact information)</i></p>   | <p>Federal laws and regulations relating to:</p> <ul style="list-style-type: none"> <li>• Preventing terrorists and terrorist weapons from entering U.S.</li> <li>• Stemming flow of illegal drugs and other contraband</li> <li>• Collecting import duties</li> <li>• Enforcing U.S. trade laws</li> </ul>   |
| <p><b>Federal Aviation Administration</b><br/>           Public Information: 866-835-5322<br/>           Aviation Safety: 800-255-1111<br/>           Website: <a href="http://www.faa.gov">www.faa.gov</a><br/> <b>Northern Pacific Region</b><br/>           Phone: 310-725-3700<br/>           Fax: 310-725-6878<br/>           Mail:<br/>           Federal Aviation Administration<br/>           Western Pacific Region<br/>           PO Box 92007<br/>           Los Angeles, CA 90009-2007</p> | <p>Federal laws and regulations relating to:</p> <ul style="list-style-type: none"> <li>• FAA certificate holders</li> <li>• Unapproved aircraft parts</li> <li>• Counterfeit certificates</li> <li>• Falsification of official documents</li> <li>• Security violations</li> <li>• Property theft</li> </ul>   |
| <p><b>Federal Bureau of Investigation</b><br/>           Website: <a href="http://www.fbi.gov">www.fbi.gov</a><br/>           Contact information:<br/> <a href="http://www.fbi.gov/contact-us">www.fbi.gov/contact-us</a></p>  | <p>Federal laws and regulations relating to:</p> <ul style="list-style-type: none"> <li>• Protecting the U.S. from terrorists</li> <li>• Foreign intelligence operations</li> <li>• Cyber-based attacks and high-technology crimes</li> <li>• Combating public corruption</li> <li>• Protecting civil rights</li> <li>• Combating transnational and national criminal organizations and enterprises</li> <li>• Combating major white-collar crimes</li> <li>• Combating violent crimes</li> </ul> |

| FEDERAL AGENCY   | TYPE OF VIOLATIONS  |
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| <p><b>Federal Emergency Management Agency</b><br/> <b>U.S. Department of Homeland Security, Office of Inspector General</b><br/> Phone: 800-323-8603<br/> Fax: 202-254-4292<br/> Website: <a href="http://www.dhs.gov">www.dhs.gov</a><br/> Email: <a href="mailto:dhsouig hotline@dhs.gov">dhsouig hotline@dhs.gov</a><br/> Mail:<br/> DHS Office of Inspector General<br/> Mail Stop 2600<br/> Attn: Office of Investigations – Hotline<br/> 245 Murray Drive, SW, Bldg. 410<br/> Washington, D.C. 20528</p> | <ul style="list-style-type: none"> <li>• FEMA related fraud, waste, abuse</li> <li>• Employee misconduct</li> <li>• Contractor misconduct</li> </ul>  |
| <p><b>Federal Trade Commission</b><br/> Helpline: 877-382-4357 or 877-ID-Theft (438-4338)<br/> Website: <a href="http://www.ftc.gov">www.ftc.gov</a><br/> Mail:<br/> Consumer Response Center<br/> Federal Trade Commission<br/> 600 Pennsylvania Ave., NW<br/> Washington, D.C. 20580</p>   | <p>Business and organization complaints regarding:</p> <ul style="list-style-type: none"> <li>• Media violence</li> <li>• Internet, telemarketing, and identity theft</li> <li>• False advertising</li> </ul> |
| <p><b>General Services Administration, U.S.</b><br/> Phone: 800-424-5210<br/> Website: <a href="http://www.gsa.gov">www.gsa.gov</a><br/> Email: <a href="mailto:fraudnet@gsa.gov">fraudnet@gsa.gov</a><br/> Mail:<br/> GSA/OIG Investigations<br/> Attn: FraudNet Hotline<br/> 1800 F Street NW<br/> Washington, DC 20405</p>  | <ul style="list-style-type: none"> <li>• Fraud, waste, or abuse in GSA programs, including mismanagement or violations of law, rules or regulations by GSA employees or contractors</li> </ul>                |

| FEDERAL AGENCY   | TYPE OF VIOLATIONS   |
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| <p><b>Immigration and Customs Enforcement</b><br/> <b>U.S. Dept. of Homeland Security</b><br/>           Phone: 866-347-2423<br/>           Website: <a href="http://www.ice.gov">www.ice.gov</a><br/>           Local offices:<br/> <a href="http://www.ice.gov/contact/inv">www.ice.gov/contact/inv</a></p>  | <ul style="list-style-type: none"> <li>• Illegal immigration</li> <li>• Smuggling of drugs, illegal arms</li> <li>• Human trafficking</li> <li>• Document fraud; money laundering</li> <li>• Child pornography/exploitation</li> <li>• Financial crimes; commercial fraud</li> </ul> |
| <p><b>Internal Revenue Service</b><br/>           Phone: 800-829-0433<br/>           Website: <a href="http://www.irs.gov">www.irs.gov</a><br/>           Mail:<br/>           Internal Revenue Service<br/>           Fresno, CA 93888</p>  | <ul style="list-style-type: none"> <li>• Federal income tax evasion</li> <li>• Federal employment tax evasion</li> </ul>   |
| <p><b>Social Security Administration</b><br/> <b>Office of the Inspector General</b><br/>           Fraud Hotline: 800-269-0271<br/>           TTY: 866-501-2101<br/>           Fax: 410-597-0118<br/>           Website: <a href="http://www.ssa.gov/oig">www.ssa.gov/oig</a><br/>           Mail:<br/>           Office of Inspector General<br/>           Social Security Fraud Hotline<br/>           PO Box 17768<br/>           Baltimore, MD 21235</p> | <ul style="list-style-type: none"> <li>• Misuse of Social Security card</li> <li>• Counterfeit Social Security card</li> <li>• Fraudulent Social Security benefits/claims</li> <li>• Waste or abuse of Social Security Administration programs and operations</li> </ul>             |

| FEDERAL AGENCY   | TYPE OF VIOLATIONS   |
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| <p><b>Transportation, U.S. Department of</b><br/> Phone: 800-424-9071<br/> Website: <a href="http://www.oig.dot.gov/Hotline">www.oig.dot.gov/Hotline</a><br/> Email: <a href="mailto:hotline@oig.dot.gov">hotline@oig.dot.gov</a><br/> Mail:<br/> DOT Inspector General<br/> 1200 New Jersey Ave. SE<br/> West Bldg. 7th Floor<br/> Washington, DC 20590</p> | <p>Federal DOT laws and regulations relating to:</p> <ul style="list-style-type: none"> <li>• Contract, procurement and grant fraud</li> <li>• Environment, health and safety violations</li> <li>• Computer crimes</li> <li>• Product substitution and suspect counterfeit parts</li> <li>• Bribery, kickbacks, and gratuities</li> <li>• False statements and claims</li> <li>• Conflict of interest and ethics violations</li> <li>• Travel fraud</li> <li>• Theft or abuse of government property</li> </ul>   |
| <p><b>United States Postal Inspection Service</b><br/> Phone: 877-876-2455<br/> Website: <a href="http://postalinspectors.uspis.gov">http://postalinspectors.uspis.gov</a><br/> Mail:<br/> USPS Criminal Investigation Service Center<br/> Attn: Mail Fraud<br/> 222 S. Riverside Plaza, Ste. 1250<br/> Chicago, IL 60606-6100</p>                           | <p>Federal laws and regulations relating to the U.S. mail such as:</p> <ul style="list-style-type: none"> <li>• Assaults</li> <li>• Bombs</li> <li>• Theft of mail/robbery</li> <li>• Child exploitation</li> <li>• Controlled substances</li> <li>• Counterfeit stamps, money orders, and related crimes</li> <li>• Obstruction/delay of mail</li> <li>• Electronic crimes</li> <li>• Embezzlement, extortion, and forfeiture</li> <li>• Identity fraud and mail fraud</li> <li>• Lotteries</li> <li>• Mail/mailbox destruction</li> <li>• Money laundering</li> <li>• Obscenity/sexually oriented advertising</li> </ul> |

