



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>Accountancy, Board of Phone: 1-916-561-1729 Fax: 1-916-263-3673 Website: www.dca.ca.gov/cba Email: enforcementinfo@cba.ca.gov Mail: California Board of Accountancy Attn: Enforcement Division 2000 Evergreen Street, Suite 250 Sacramento, CA 95815-3832</p>	<ul style="list-style-type: none"> • Practicing public accounting without a license • Fraud or deceit in obtaining a license • Negligence or incompetence • Fraud, deceit, and misrepresentation in the professional practice
<p>Air Resources Board Phone: 1-800-242-4450 Hotline: 1-800-952-5588 (air pollution) 1-800-363-7664/1-800-ENDSMOG (vehicle emissions pollution) Fax: 1-916-445-5025 Website: www.arb.ca.gov Email: helpline@arb.ca.gov Mail: Air Resources Board Enforcement Division 1001 I Street Sacramento, CA 95814 PO Box 2815 Sacramento, CA 95812-2815</p>	<ul style="list-style-type: none"> • Air pollution • Vehicle emissions (<i>smoking vehicles</i>) • Asbestos
<p>Alcoholic Beverage Control, Department of Phone: 1-916-419-2500 Fax: 1-916-419-2599 Website: www.abc.ca.gov Email: cust.serv@abc.ca.gov Mail: Department of Alcoholic Beverage Control 3927 Lennane Drive, Suite 100 Sacramento, CA 95834</p>	<ul style="list-style-type: none"> • Sales of alcohol by establishments selling alcoholic beverages (for example, sales to minors, after hour sales, etc.) • Sales made by retailer to retailer (for example, restaurant/bar buying alcohol from a retail liquor store instead of an authorized distributor)

STATE AGENCY	TYPE OF VIOLATIONS
<p>Automotive Repair, Bureau of (Department of Consumer Affairs) Phone: 1-800-952-5210 Fax: 1-916-255-1390 Website: www.bar.ca.gov Email: BAREditor@dbc.ca.gov Mail: Bureau of Automotive Repair Complaint Intake Unit 10949 North Mather Boulevard Rancho Cordova, CA 95670</p>	<ul style="list-style-type: none"> • Issues with auto repair establishment • Issues with smog check station
<p>Barbering and Cosmetology, Board of (Department of Consumer Affairs) Phone: 1-800-952-5210 (general) 1-916-574-7574 (complaints) Fax: 1-916-575-7281 (general) or 1-916-575-7280 (complaints) Website: www.barbercosmo.ca.gov Email: barbercosmo@dca.ca.gov Mail: Board of Barbering and Cosmetology PO Box 944226 Sacramento, CA 94244-2260</p>	<ul style="list-style-type: none"> • Consumer harm following a service, such as an infection • Gross negligence and/or incompetence • Unsanitary conditions in establishments and schools of barbering, cosmetology, and electrology • Unlicensed practice of barbering, cosmetology, and electrology • Misrepresentation or false advertising of services
<p>Consumer Affairs, Department of Phone: 1-800-952-5210 Website: www.dca.ca.gov Email: dca@dca.ca.gov Mail: Department of Consumer Affairs Consumer Information Division 1625 N. Market Boulevard, Suite N112 Sacramento, CA 95834</p>	<ul style="list-style-type: none"> • Consumer complaint against a business or professional
<p>Contractors State License Board (Department of Consumer Affairs) Phone: 1-800-321-2752 Website: www.cslb.ca.gov Mail: Contractors State License Board PO Box 26000 Sacramento, CA 95827</p>	<ul style="list-style-type: none"> • Failure of a licensed contractor to fulfill the terms of an agreement • Work performed by an unlicensed contractor • Violation of contracting laws, regulations, and standards • Unsafe, unprofessional or incompetent practices by a contractor

STATE AGENCY	TYPE OF VIOLATIONS
<p>Employment Development Department Website: www.edd.ca.gov Unemployment Insurance Fraud Phone: 1-800-229-6297 Fax: 1-866-340-5484 Mail: Employment Development Department Investigations Division PO Box 826880 Sacramento, CA 94280</p> <p>Payroll Tax Fraud Phone: 1-800-528-1783 Fax: 1-916-227-2772 Email: ueo@edd.ca.gov Mail: Employment Development Department Underground Economy Operations 3321 Power Inn Road, Suite 140 Sacramento, CA 95826</p>	<ul style="list-style-type: none"> • Unemployment insurance fraud • State disability insurance fraud • Paid family leave fraud • Payroll tax fraud/wages paid in cash (under the table)
<p>Equalization, Board of Phone: 1-888-334-3300 or 1-916-324-0105 Fax: 1-916-324-1578 Website: www.boe.ca.gov/help/rtpfraud.htm Email: taxevasion@boe.ca.gov Mail: State Board of Equalization Investigations Division, MIC:42 PO Box 942879 Sacramento, CA 94279-0042</p>	<p>Tax fraud or evasion of:</p> <ul style="list-style-type: none"> • Sales tax • Fuel tax • Cigarette tax • Tobacco products tax • Alcohol tax • Cigarette and tobacco products licensing violations • Making sales without a permit

STATE AGENCY	TYPE OF VIOLATIONS
<p>Fair Employment and Housing, Department of Employment/Public Accommodations Phone: 1-800-884-1684 or 1-916-478-7251 TTY: 1-800-700-2320 Fax: 1-888-519-5917</p> <p>Housing Phone: 1-800-884-1684 or 1-510-622-2941 Fax: 1-888-519-5917</p> <p>Hate Violence Phone: 1-800-884-1684 Website: www.dfeh.ca.gov Email: contact.center@dfeh.ca.gov Mail: Department of Fair Employment and Housing 2218 Kausen Drive, Suite 100 Elk Grove, CA 95758</p>	<ul style="list-style-type: none"> • Discrimination in the areas of employment, housing, public accommodations, and hate violence
<p>Food and Agriculture, Department of Phone: 1-916-654-0466 TTY: 711 Fax: 1-916-657-4240 Website: www.cdffa.ca.gov Email: officeofpublicaffairs@cdffa.ca.gov Mail: Department of Food and Agriculture 1220 N Street Sacramento, CA 95814</p> <p>Division of Measurement Standards Phone: 1-916-229-3000 Fax: 1-916-229-3015 Website: www.cdffa.ca.gov/dms Email: dms@cdffa.ca.gov Mail: California Department of Food and Agriculture Division of Measurement Standards 6790 Florin Perkins Road, Suite 100 Sacramento, CA 95828-1812</p>	<ul style="list-style-type: none"> • Animal health (farming) • Food safety (meat/milk) • Pesticides (farming) • Short weight, measure, or count for packaged and bulk commodities • Weight complaints – household goods movers, scrap metal, and bulk materials • Service station complaints – gasoline or diesel fuel short measure or low fuel quality; motor oil, transmission fluid, engine coolant quality • Inaccurate device

STATE AGENCY	TYPE OF VIOLATIONS
<p>Franchise Tax Board Phone: 1-800-540-3453 Fax: 1-916-843-2060 Website: www.ftb.ca.gov Mail: Franchise Tax Board PO Box 1565 Rancho Cordova, CA 95741-0219</p>	<ul style="list-style-type: none"> • Failing to report all income received • Opening and closing new businesses to evade taxes • Preparing documents, books, and records that understate the true income or overstate the expenses of a business • Making false refund claims • Questionable tax practitioner practices • Not filing state income tax returns • Claiming to be a resident of another state while residing in California
<p>Health Care Services, Department of Audits and Investigations Phone: 1-800-822-6222 or 1-916-319-8174 Website: www.dhcs.ca.gov Email: IBREF@DHCS.ca.gov Mail: Investigations Branch Audits and Investigations Capitol Avenue, Suite 72.620-MS 2200 PO Box 997413 Sacramento, CA 95899-7413</p>	<ul style="list-style-type: none"> • Medi-Cal Beneficiary Fraud • Provider Fraud
<p>Highway Patrol, California Phone: 1-800-TELL-CHP (835-5247) Website: www.chp.ca.gov Local offices: www.chp.ca.gov/find-an-office</p>	<ul style="list-style-type: none"> • California residents with out-of-state vehicle license plates • Safety issues on common carrier buses

STATE AGENCY	TYPE OF VIOLATIONS
<p>Housing and Community Development, Department of Division of Codes and Standards Phone: 1-866-784-6427 Website: www.hcd.ca.gov</p> <p>Employee Housing Phone: 1-866-784-6427 or 1-916-445-9471</p> <p>Mobilehome Parks Phone: 1-800-952-5275 or 1-916-225-2501</p> <p>Registration and Titling Phone: 1-800-952-8356 or 1-916-323-9224</p> <p>Mail: California Department of Housing and Community Development 2020 West El Camino Avenue Sacramento, CA 95833</p>	<ul style="list-style-type: none"> • Any construction or maintenance issue on single family dwellings, multi-family dwellings, motels, hotels, etc. • Mobilehome park complaints • Manufactured home sale complaints • Employee housing complaints • Occupational licensing issues

STATE AGENCY	TYPE OF VIOLATIONS
<p>Industrial Relations, Department of Division of Labor Standards Enforcement Minimum wage hotline: 1-888-275-9243 Website: www.dir.ca.gov/dlse Local offices: www.dir.ca.gov/dlse/DistrictOffices.htm</p> <p>Division of Occupational Safety and Health – Cal/OSHA Website: www.dir.ca.gov/dosh Local offices: www.dir.ca.gov/dosh/DistrictOffices.htm</p>	<ul style="list-style-type: none"> • Employee wages not paid, including commissions and bonuses • Wages paid by check issued with insufficient funds • Failure to issue an itemized wage statement • Final paycheck not received • Unused vacation hours not paid upon termination of employment relationship; for example, a quit, discharge, or layoff • Unauthorized deductions from paychecks • Unpaid/nonreimbursed business expenses • Failure to provide a meal and/or rest period in accordance with the applicable Industrial Welfare Commission Order • Child labor laws • Reimbursement for uniforms • Farm labor contractors • Garment manufacturing regulations <ul style="list-style-type: none"> • Accidents on the job • Workplace chemicals, safety/ electrical hazards • Construction hazards to workers • Mine or tunnel worker hazards • Elevator hazards • Amusement ride hazards • Worker access to medical or exposure records

STATE AGENCY	TYPE OF VIOLATIONS
<p>Insurance, Department of Phone: 1-916-854-5760 Fax: 1-916-255-3202 Website: www.insurance.ca.gov Email: fraud@insurance.ca.gov Mail: California Department of Insurance Fraud Division 9342 Tech Center Drive, Suite 100 Sacramento, CA 95826</p>	<ul style="list-style-type: none"> • Insurance fraud (for example, improper denial or delay of claim, illegal cancellation or termination of policy) • Premium fraud (for example, underreporting payroll or misclassifying type of workers to obtain worker’s compensation at a lower premium) • Uninsured employer
<p>Justice, California Department of Office of the Attorney General Phone: 1-800-952-5225 Fax: 1-916-322-3360 or (Toll-free in California): 1-800-952-5225 TTY/TDD Dial 711 or 1-800-735-2929 Website: www.oag.ca.gov Mail: Office of the Attorney General California Department of Justice Attn: Public Inquiry Unit PO Box 944255 Sacramento, CA 94244-2550</p>	<ul style="list-style-type: none"> • Identity theft • Unsafe products • Deceptive and unfair business practices • Misleading advertising
<p>Medical Board of California Phone: 1-800-633-2322 or 1-916-263-2382 Fax: 1-916-263-2435 Website: www.mbc.ca.gov Mail: Medical Board of California Central Complaint Unit 2005 Evergreen Street, Suite 1200 Sacramento, CA 95815</p>	<p>Violations of laws that apply to the practice of medicine such as:</p> <ul style="list-style-type: none"> • Practicing medicine without a license • Quality of care and treatment • Sexual misconduct by a physician

STATE AGENCY	TYPE OF VIOLATIONS
<p>Motor Vehicles, Department of Phone: 1-800-777-0133 TTY: 1-800-368-4327 Fraud hotline: 1-866-658-5758 Website: www.dmv.ca.gov Email: dlfraud@dmv.ca.gov Local DMV investigation offices: dmv.ca.gov/portal/dmv/dmv/offices/investigationsoffice</p>	<ul style="list-style-type: none"> • Vehicle registration fraud • Vehicle identity fraud • Identity theft • Counterfeit drivers license • Odometer discrepancies • DMV employee misconduct
<p>Public Health, Department of STAKE Enforcement Unit Phone: 1-800-5ASK4ID (527-5443) Fax: 1-916-650-6650 Website: www.cdph.ca.gov/programs/Pages/STAKEProgram.aspx Mail: Department of Public Health Food and Drug Branch STAKE Enforcement Unit, MS 7602 Attn: STAKE Program Manager PO Box 997435 Sacramento, CA 95899-7435</p> <p>Tobacco Control Phone: 1-916-449-5500 Fax: 1-916-449-5505 Website: www.cdph.ca.gov/programs/tobacco/pages/default.aspx Mail: Department of Public Health CDIC/California Tobacco Control Program PO Box 997377, MS:7206 Sacramento, CA 95899-7377</p>	<ul style="list-style-type: none"> • Underage cigarette/tobacco sale • No warning signs posted in business locations regarding underage tobacco sales • Sales of individual cigarettes (single sticks) • Self-service tobacco displays <ul style="list-style-type: none"> • All education and smoking cessation issues • Violation of second-hand smoke laws (for example, smoking in doorways, indoor businesses) • Nonstandard cigarette pack size

STATE AGENCY	TYPE OF VIOLATIONS
<p>Public Utilities Commission Phone: 1-415-703-2782 or Toll-free: 1-800-848-5580 Toll-free: Utilities: 1-800-649-7570 Household goods: 1-800-366-4782 Passenger carriers: 1-800-894-9444 Fax: 1-415-703-1758 Website: www.cpuc.ca.gov Email: ciu_intake@cpuc.ca.gov Mail: Public Utilities Commission Consumer Affairs Branch 505 Van Ness Avenue San Francisco, CA 94102</p>	<p>Violations of regulations and safety issues regarding:</p> <ul style="list-style-type: none"> • Utilities (energy, water, electricity, natural gas) • Rail transit • Passenger carriers (bus/limousine/shuttle) • Moving companies • Privately owned telecommunication companies
<p>Bureau of Real Estate (Department of Consumer Affairs) Phone: 1-877-373-4542 Fax: 1-213-576-5726 Website: www.dre.ca.gov Mail: Bureau of Real Estate Complaint Intake Unit (CIU) 320 West 4th Street, Suite 350 Los Angeles, CA 90013-1105</p>	<ul style="list-style-type: none"> • Real estate fraud • Mortgage or real estate broker fraud • Violation of subdivision laws
<p>Resources, Recycling, and Recovery, Department of (CalRecycle) Recycling Phone: 1-800-RECYCLE (732-9253) or 1-916-323-3836 Fax: 1-916-327-2144 Website: www.calrecycle.ca.gov Email: complaints@calrecycle.ca.gov Mail: CalRecycle 801 K Street, MS:19-01 Sacramento, CA 95814</p>	<ul style="list-style-type: none"> • Recycling fraud • Container redemption issues (CRV)

STATE AGENCY	TYPE OF VIOLATIONS
<p>Resources, Recycling, and Recovery, Department of (CalRecycle)</p> <p>Tire Management Phone: 1-866-896-0600 Fax: 1-916-319-7605 Email: wastetires@calrecycle.ca.gov Mail: California Department of Resources Recycling and Recovery Waste Tire Enforcement Branch PO Box 4025, MS-22 Sacramento, CA 95812-4025</p>	<p>Permit, environmental, or health and safety violations by:</p> <ul style="list-style-type: none"> • Tire haulers • Storage facilities
<p>Social Services, Department of</p> <p>Hotline: 1-800-344-8477 or 1-916-653-1826 Email: FraudHotline@dss.ca.gov</p>	<ul style="list-style-type: none"> • Welfare fraud
<p>State Audits, Bureau of</p> <p>Whistleblower Hotline: 1-800-952-5665 Fax: 1-916-322-2603 Website: www.bsa.ca.gov Mail: California State Auditor Investigations PO Box 1019 Sacramento, CA 95812</p>	<ul style="list-style-type: none"> • Improper governmental activities by state agencies or state employees
<p>Tax Recovery and Criminal Enforcement (TRaCE) Task Force</p> <p>Report a Crime Toll-free: 1-855-234-9949 Website: www.boe.ca.gov/trace Mail: TRaCE PO Box 942879, MIC:100 Sacramento, CA 95814-0100</p>	<p>Investigates crimes affecting multiple agencies:</p> <ul style="list-style-type: none"> • Criminal Tax Evasion • Counterfeiting/Piracy • Human Trafficking • Sales and Use Tax Evasion • Income Tax Evasion • Tobacco Tax Evasion • Insurance Fraud • Labor/Wage • Unemployment Insurance/Disability Fraud • Welfare Fraud • Motor Vehicles • Payroll/Workers Compensation • Contracting/Licensing

FEDERAL AGENCY	TYPE OF VIOLATIONS
<p>Alcohol, Tobacco, Firearms, and Explosives, Bureau of</p> <p>U.S. Department of Justice 24 Hour Hotline: 1-800-800-3855 Other Hotlines: www.atf.gov/contact/hotlines Website: www.atf.gov Email: ATFTips@atf.gov Local offices: www.atf.gov/contact</p>	<p>Criminal violations of federal laws and regulations relating to:</p> <ul style="list-style-type: none"> • Illegal trafficking of alcohol and tobacco • Firearms • Explosives • Arson
<p>Alcohol and Tobacco Tax and Trade Bureau</p> <p>U.S. Department of Treasury Toll-free: Federal tax stamp: 1-800-937-8864 Permits, excise taxes, claims: 1-877-882-3277 Advertising, labeling formulation: 1-866-927-2533 Website: www.ttb.gov Consumer Complaints: Fraud Hotline 1-855-882-8477 www.ttb.gov/consumer/filing_complaint.shtml Email: tips@ttb.gov</p> <p>California District Investigations Phone: 1-513-684-2481 Mail: U.S. Department of Treasury TTB 650 Capitol Mall, Suite 6-700 Sacramento, CA 95814</p>	<p>Federal laws and regulations relating to:</p> <ul style="list-style-type: none"> • Alcohol – federal excise taxes, permits, and business practices of distillers, brewers, wineries, wholesale distributors, and importers • Tobacco – federal excise taxes, permits and business practices of tobacco product manufacturers and importers • Firearms – federal excise taxes
<p>Customs and Border Protection</p> <p>U.S. Department of Homeland Security Phone: 1-800-232-5378 TTY:1-866-880-6582 Website: www.cbp.gov (See website for field office contact information)</p>	<p>Federal laws and regulations relating to:</p> <ul style="list-style-type: none"> • Preventing terrorists and terrorist weapons from entering U.S. • Stemming flow of illegal drugs and other contraband • Collecting import duties • Enforcing U.S. trade laws

FEDERAL AGENCY	TYPE OF VIOLATIONS
<p>Federal Aviation Administration Public Information: 1-866-TELL-FAA (835-5322) Aviation Safety: 1-800-255-1111 Website: www.faa.gov Email: 9-awa-avs-aai-safetyhotline@faa.gov Western Pacific Region Phone: 1-310-725-3700 Fax: 1-310-725-6878 Mail: FAA Western-Pacific Region PO Box 92007 Los Angeles, CA 90009</p>	<p>Federal laws and regulations relating to:</p> <ul style="list-style-type: none"> • FAA certificate holders • Unapproved aircraft parts • Counterfeit certificates • Falsification of official documents • Security violations • Property theft
<p>Federal Bureau of Investigation Contact Information: Local FBI Offices: www.fbi.gov/contact-us/field</p>	<p>Federal laws and regulations relating to:</p> <ul style="list-style-type: none"> • Protecting the U.S. from terrorists • Foreign intelligence operations • Cyber-based attacks and high-technology crimes • Combating public corruption • Protecting civil rights • Combating transnational and national criminal organizations and enterprises • Combating major white-collar crimes • Combating violent crimes

FEDERAL AGENCY	TYPE OF VIOLATIONS
<p>Federal Emergency Management Agency U.S. Department of Homeland Security, Office of Inspector General Phone: 1-800-323-8603 Fax: 1-202-254-4297 Website: www.dhs.gov Email: dhsorghotline@dhs.gov Mail: DHS Office of the Inspector General Mail Stop 0305 Attn: Office of Integrity and Quality Oversight – Hotline 245 Murray Drive SW Washington, D.C. 20528-0305</p>	<ul style="list-style-type: none"> • FEMA related fraud, waste, abuse • Employee misconduct • Contractor misconduct
<p>Federal Trade Commission Helpline: 1-877-382-4357 TTY: 1-866-653-4261 Website: www.ftc.gov Mail: Bureau of Consumer Protection Federal Trade Commission 600 Pennsylvania Avenue, NW Washington, D.C. 20580</p>	<p>Business and organization complaints regarding:</p> <ul style="list-style-type: none"> • Media violence • Internet, telemarketing, and identity theft • False advertising • Unfair Business Practices
<p>General Services Administration, U.S. Phone: 1-800-424-5210 Website: www.gsa.gov Email: fraudnet@gsaig.gov Mail: GSA/OIG Investigations Attn: Fraud Hotline 1800 F Street NW Washington, DC 20405</p>	<ul style="list-style-type: none"> • Fraud, waste, or abuse in GSA programs, including mismanagement or violations of law, rules or regulations by GSA employees or contractors
<p>Immigration and Customs Enforcement U.S. Department of Homeland Security Phone: 1-866-347-2423 TTY: 1-802-872-6196 Website: www.ice.gov Field Offices: www.ice.gov/contact/hsi</p>	<ul style="list-style-type: none"> • Illegal immigration • Smuggling of drugs, illegal arms • Human trafficking • Document fraud; money laundering • Child pornography/exploitation • Financial crimes; commercial fraud • Cyber crimes

FEDERAL AGENCY	TYPE OF VIOLATIONS
<p>Internal Revenue Service Phone: 1-800-829-0433 Website: www.irs.gov Mail: Internal Revenue Service Fresno, CA 93888</p>	<ul style="list-style-type: none"> • Federal income tax evasion • Federal employment tax evasion
<p>Social Security Administration Office of the Inspector General Fraud Hotline: 1-800-269-0271 TTY: 1-866-501-2101 Fax: 1-410-597-0118 Website: www.oig.ssa.gov Mail: Social Security Fraud Hotline PO Box 17785 Baltimore, MD 21235</p>	<ul style="list-style-type: none"> • Misuse of Social Security card • Counterfeit Social Security card • Fraudulent Social Security benefits/ claims • Waste or abuse of Social Security Administration programs and operations
<p>U.S. Department of Transportation Office of the Inspector General Phone: 1-800-424-9071 Website: www.oig.dot.gov Email: hotline@oig.dot.gov Mail: DOT Inspector General 1200 New Jersey Avenue SE West Bldg. 7th Floor Washington, DC 20590</p>	<p>Federal DOT laws and regulations relating to:</p> <ul style="list-style-type: none"> • Contract, procurement and grant fraud • Environment, health and safety violations • Computer crimes • Product substitution and suspect counterfeit parts • Bribery, kickbacks, and gratuities • False statements and claims • Conflict of interest and ethics violations • Travel fraud • Theft or abuse of government property

FEDERAL AGENCY	TYPE OF VIOLATIONS
<p>United States Postal Inspection Service Phone: 1-800-ASK-USPS (275-8777) Website: https://postalinspectors.uspis.gov Mail: Criminal Investigations Service Center Attn: Mail Fraud 433 W Harrison Street, Room 3255 Chicago, IL 60699-3255</p>	<p>Federal laws and regulations relating to the U.S. mail such as:</p> <ul style="list-style-type: none"> • Assaults • Bombs • Theft of mail/robbery • Child exploitation • Controlled substances • Counterfeit stamps, money orders, and related crimes • Obstruction/delay of mail • Electronic crimes • Embezzlement, extortion, and forfeiture • Identity fraud and mail fraud • Lotteries • Mail/mailbox destruction • Money laundering • Obscenity/sexually oriented advertising

