

2018

Tax on Accumulation Distribution of Trusts

5870A

Attach to beneficiary's tax return.

Name(s) as shown on your tax return, SSN or ITIN, Name of trust, FEIN, Address of trust, City, State, Zip code, Beneficiary's date of birth, Enter number of trusts from which you received accumulation distributions in this taxable year.

Part I Tax on Accumulation Distribution under Internal Revenue Code Section 667.

Section A - Average Income and Determination of Computation Years

1 Amount of current distribution that is considered distributed in earlier taxable years from Schedule J (541), line 30, column (a) ... 12 Average amount for recomputing tax. Divide line 7 by line 11. Enter here and in each column on line 15 below. 13 Enter your taxable income before this distribution for the five immediately preceding taxable years: 2017, 2016, 2015, 2014, 2013

Section B - Tax Attributable to the Accumulation Distribution

14 Enter the amounts and the years from line 13, eliminating the highest and lowest taxable income years. 15 Enter amount from line 12 in each column. 16 Recomputed taxable income. Add line 14 and line 15. 17 Tax on amounts on line 16. 18 Tax before credits on line 14 income. 19 Additional tax before credits. Subtract line 18 from line 17. 20 Tax credit adjustment. Attach schedule. 21 See instructions. 22 Alternative minimum tax adjustments. 23 Combine line 21 and line 22. 24 Add column (a), column (b), and column (c) of line 23. 25 Divide the amount on line 24 by 3. 26 Multiply the amount on line 25 by the number of taxable years on line 11. 27 Enter the amount from line 4. 28 Partial tax attributable to the accumulation distribution. Subtract line 27 from line 26. If zero or less, enter -0-.

**Part II Tax on Distributions of previously untaxed trust income under Revenue and Taxation Code Section 17745 (b) and (d):**

- If the income was accumulated over a period of five taxable years or more, complete Section A.
- If the income was accumulated over a period of less than five taxable years, complete Section B.

**Section A — See instructions.**

1	Income accumulated over five taxable years or more					1		00
2	Divide line 1 by six. Enter here and on Schedules CA (540), Part I, line 21f, column C, or CA (540NR), Part II, line 21f, column C.					2		00
3	Were you a resident or part-year resident? Check "Yes" or "No" for each year (Answer "No" for nonresident years.)	(a) 2017	(b) 2016	(c) 2015	(d) 2014	(e) 2013		
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No		
4	Enter your taxable income before this distribution for the five immediately preceding years. See instructions.							
5	Enter the amount from line 2 in col. (a) through col. (e) if the distribution is ordinary income. For a capital gain distribution, see instructions.							
6	Recomputed taxable income. Add line 4 and line 5							
7	Tax on amounts on line 6							
8	Tax before credits on line 4 income							
9	Additional tax before credits. Subtract line 8 from line 7							
10	Tax credit adjustment. Attach schedule							
11	Subtract line 10 from line 9. See instructions.							
12	Alternative minimum tax adjustments							
13	Add line 11 and line 12.							
14	Add line 13, column (a) through column (e) for all taxable years that you checked "Yes" on line 3. Enter here and on Form 540, line 34; Long Form 540NR, line 41; or Form 541, line 21b. See instructions						14	00

**Section B — See instructions.**

1	Income accumulated less than five taxable years					1		00
2	Averaging factor:							
	a Enter the number of years the trust accumulated the amount on line 1	2a						
	b Distribution year	2b	1					
3	Add line 2a and line 2b.					3		
4	Divide line 1 by line 3. Enter here and on Schedule CA (540), Part I, line 21f, column C, or Schedule CA (540NR), Part II, line 21f, column C.					4		00

5	Were you a resident or part-year resident? Check "Yes" or "No" for each year. (Answer "No" for nonresident years.)	(a) 2017	(b) 2016	(c) 2015	(d) 2014			
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
6	Enter your taxable income before this distribution for the number of preceding years entered on line 2a. See instructions							
7	Enter the amount from line 4 in col. (a) through col. (d). See instructions							
8	Recomputed taxable income. Add line 6 and line 7							
9	Tax on amounts on line 8							
10	Tax before credits on line 6 income							
11	Additional tax before credits. Subtract line 10 from line 9							
12	Tax credit adjustment. Attach schedule							
13	Subtract line 12 from line 11. See instructions							
14	Alternative minimum tax adjustments							
15	Add line 13 and line 14.							
16	Add line 15, column (a) through column (d) for all taxable years that you checked "Yes" on line 5. Enter here and on Form 540, line 34; Long Form 540NR, line 41; or Form 541, line 21b. See instructions						16	00

**Part III Mental Health Services Tax under Revenue and Taxation Code Section 17043:**

- If the income was accumulated over a period of five taxable years or more, complete Section A.
- If the income was accumulated over a period of less than five taxable years, complete Section B.

**Section A** — See instructions.

List the tax year where you selected "Yes" to Part II, Section A, line 3.

	(a) Year _____	(b) Year _____	(c) Year _____	(d) Year _____	(e) Year _____	
<b>1</b> Enter the recomputed taxable income from Part II, Section A, line 6 . . . . .						
<b>2</b> Subtract 1,000,000 from line 1. If zero or less, enter -0- . . . . .						
<b>3</b> Multiply line 2 by 1% . . . . .						
<b>4</b> Mental Health Services Tax paid on taxable income before distribution . . . . .						
<b>5</b> Subtract line 4 from line 3 . . . . .						
<b>6</b> Add line 5, columns (a) through (e). Enter here and on Form 540, line 62; Long Form 540NR, line 72; or Form 541, line 27. See instructions . . . . .					<b>6</b>	00

**Section B** — See instructions.

List the tax year where you selected "Yes" to Part II, Section B, line 5.

	(a) Year _____	(b) Year _____	(c) Year _____	(d) Year _____	
<b>1</b> Enter the recomputed taxable income from Part II, Section B, line 8 . . . . .					
<b>2</b> Subtract 1,000,000 from line 1. If zero or less enter -0- . . . . .					
<b>3</b> Multiply line 2 by 1% . . . . .					
<b>4</b> Mental Health Services Tax paid on taxable income before distribution . . . . .					
<b>5</b> Subtract line 4 from line 3 . . . . .					
<b>6</b> Add line 5, columns (a) through (d). Enter here and on Form 540, line 62; Long Form 540NR, line 72; or Form 541, line 27. See instructions . . . . .				<b>6</b>	00

# 2018 Instructions for Form FTB 5870A

## Tax on Accumulation Distribution of Trusts

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue & Taxation Code (R&TC).

### What's New

**Mental Health Services Tax (MHST)** – The Mental Health Services Act imposes an additional 1% tax on taxable income over \$1,000,000. Use Part III of form FTB 5870A, Tax on Accumulation Distribution of Trusts, to calculate the MHST.

### General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

If you received an accumulation distribution from a foreign trust, use federal Form 4970, Tax on Accumulation Distribution of Trusts, as a worksheet. The partial tax from an accumulation distribution of a foreign trust computed on federal Form 4970 is reported on federal Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. California does not conform to the federal provision relating to information returns required for foreign trusts with United States beneficiaries, IRC Section 6048(c).

Report the accumulation distributions from foreign trusts and from certain domestic trusts on form FTB 5870A, and attach it to your tax return. See IRC Section 665(c).

Although California conforms to the federal provision repealing the throwback rules, California may still apply R&TC Section 17745(b). This provision states that if the trust did not pay tax on current or accumulated income of the trust because the resident beneficiary's interest in the trust was contingent, this income will be taxable when it is distributed or distributable to the beneficiary.

For any taxable year in which an otherwise contingent beneficiary receives a distribution, the beneficiary is non-contingent to the extent of the distribution and the trust may have a filing requirement under R&TC Section 18505 for that taxable year. Get the instructions for Form 541, California Fiduciary Income Tax Return, for more information.

### Purpose

Use form FTB 5870A to figure the additional tax under IRC Section 667 or R&TC Sections 17745(b) and (d) on an accumulation distribution made by a foreign trust and certain domestic trusts in the current year.

If IRC Section 667 and R&TC Section 17745(b) both appear to apply to the same distribution, calculate the tax on the distribution using R&TC Section 17745 and Part II only. See R&TC Section 17779.

If you were a noncontingent beneficiary and you received Schedule J (541), Trust Allocation of an Accumulation Distribution, and the trust filed Form 541, and paid the tax, compute your additional tax under the provisions of IRC Section 667. Complete Part I of form FTB 5870A to determine the amount of the tax due.

If you were an otherwise contingent beneficiary and did not receive Schedule J (541), compute your additional tax under the provisions of R&TC Sections 17745(b) and (d). Complete Part II, Section A or Section B, of form FTB 5870A to determine the amount of additional tax due.

**Do not** use form FTB 5870A if you were a non-contingent beneficiary and you received an accumulation distribution, but you did not receive Schedule J (541) because the trust did not file Form 541 or pay the required California tax due. The entire trust accumulation income is taxable in the year that you receive the distribution, and should be reported on Schedule CA (540), California Adjustments – Residents, Part I, line 21f, column C, or Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, Part II, line 21f, column C. See R&TC Section 17745(a).

### California does not follow the federal rules for:

- Generation-skipping transfer tax imposed by IRC Section 2601.
- The tax relating to estates imposed by IRC Section 2001 or Section 2101.

Except as explained above, use the instructions for federal Form 4970 to compute the partial tax.

### Specific Line Instructions

#### Part I

**Nonresidents or part-year residents in preceding five years:** For any taxable year you were a nonresident or part-year resident in the accumulation years listed in Part I, Section B, skip line 14 through line 22. Complete Long Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, up to line 74, total tax. Make your adjustments on the accumulation years listed, eliminating the highest and lowest taxable income years. Include in the total adjusted gross income for Long Form 540NR the amount from form FTB 5870A, Part I, line 12, plus all other income of the beneficiary as if the beneficiary was a California resident for the entire year.

Get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency, and FTB Pub. 1031, Guidelines for Determining Resident Status, for more information.

If you were a California resident at the trust's year end, include the amount from form FTB 5870A, Part I, line 12, in California adjusted gross income on Form 540, California Resident Income Tax Return, line 17. If you were a nonresident at the trust's year end, include the California source income amount from form FTB 5870A, Part I, line 12 in California adjusted gross income on Long Form 540NR, line 32. You may need to contact the trustee for additional information regarding sourced income. In either instance, include all other income of the beneficiary from periods of California residency and all other California source income from periods of nonresidency.

Enter the amount from Long Form 540NR, line 74 on form FTB 5870A, Part I, Section B, line 23. Follow the instructions for completing the rest of form FTB 5870A.

**Line 1** – Enter the amount distributed in the current year that represents the undistributed net income (UNI) of a trust considered to have been distributed in earlier years.

**Line 2** – Enter the amount on line 1 that represents UNI of a trust considered to have been accumulated before you were born or reached age 21. However, if the multiple trust rule applies, see the instructions for line 4.

**Line 4** – Except as noted below under "Special Rule for Multiple Trusts," enter on line 4 the California taxes (not including any alternative minimum tax) charged for any earlier year on the trust income that are attributable to the net income reported on line 3. See IRC Sections 666(b) and (c).

**Special Rule for Multiple Trusts.** If you received accumulation distributions from two or more other trusts that were considered to have been made in any of the earlier taxable years from which the current accumulation distribution is considered to have been made, do not include on line 4 the taxes attributable to the current accumulation distribution considered to have been distributed in the same earlier taxable years. See IRC Section 667(c).

For this special rule, only count as trusts those trusts for which the sum of this accumulation distribution and any earlier accumulation distributions from the trusts, which are considered under IRC Section 666(a) to have been distributed in the same earlier tax year, is \$1,000 or more.

**Line 8** – You can determine the number of years which the UNI is deemed to have been distributed by counting the throwback years for which there are entries on Schedule J (541), Part IV, line 26 through line 29. These throwback rules apply even if you would not have been entitled to receive a distribution in the earlier taxable year if the distribution had actually been made then.

There can be more than four throwback years.

**Line 11** – From the number of years entered on line 8, subtract any year in which the distribution from Schedule J (541), Part IV, column (a) is less than the amount on line 10 of form FTB 5870A. If the distribution for each throwback year is more than line 10, then enter the same number on line 11 as you entered on line 8.

**Line 13** – Enter your taxable income for years 2013 through 2017, even if the trust had accumulated income less than five years after the beneficiary became 21 years old. Use the taxable income as originally reported, amended, or as changed by the Franchise Tax Board (FTB). Include in the taxable income, amounts considered distributed as a result of prior accumulation distributions whether from the same or another trust, and whether made in an earlier year or the current year.

For taxable years 2013 through 2017, enter the amount of your taxable income, but not less than zero.

**Line 17** – Compute the tax (not including any alternative minimum tax) on the income on line 16 using the tax rates in effect for the earlier year shown in each of the three columns. Use the California tax tables included in the personal income tax booklets for prior years.

**Line 18** – Enter your tax (not including any alternative minimum tax) as originally reported, amended, or as changed by the FTB before reduction for any credits for the particular earlier year shown in each of the three columns.

**Line 20** – Include on line 20 only the net change in nonrefundable credits, such as exemption credit, etc. For example, to the extent the tax on line 18 is less than the allowable exemption credit, only the excess exemption credit is to be included on line 20.

**Line 21** – If the net change results in an increase in allowable credits, subtract line 20 from line 19. If the net change results in a decrease in allowable credits, add line 20 and line 19.

**Line 22** – Complete and attach a separate Schedule P (100, 100W, 540, 540NR, or 541), Alternative Minimum Tax and Credit Limitations, to recompute the alternative minimum tax (AMT) for each earlier year and show any change to those taxes in the bottom margin of the form. Enter the adjustment on line 22.

**Line 28 – Individuals** – Enter the amount from line 28 on Form 540, line 34 or Long Form 540NR, line 41. Check the box labeled “FTB 5870A.”

**Estates and trusts** – Include the amount from line 28 on Form 541, line 21b. Write “FTB 5870A” on that line.

**Other filers** – Add the amount on line 28 to the total tax liability before credits on your tax return for the year of the accumulation distribution. Attach form FTB 5870A to the back of your tax return.

## Part II

If you did not receive a Schedule J (541), you must contact the trustee to get the information you will need to complete form FTB 5870A. The trustee must provide the:

- Total number of years that the trust income was accumulated.
- Total amount of the accumulation distribution.

If the total number of years that the trust income was accumulated is five or more, complete Section A to determine your tax due.

If the total number of years that the trust income was accumulated is less than five years, complete Section B to determine your tax due.

Use Part III to compute MHST if the recomputed taxable income in either Part II, Section A, Line 6 or Section B, Line 8 is more than \$1,000,000.

## Section A

Complete this section to compute your additional tax due on a trust distribution accumulated over a period of five years or more. If the accumulation period was less than five years, skip this section and complete Section B.

**Line 1** – Enter the amount of your accumulation distribution.

**Line 2** – Divide the amount on line 1 by the number six and enter that amount here and on Schedules CA (540), Part I, line 21f, column C, or CA (540NR), Part II, line 21f, column C.

This is the amount to be included in the current year. The balance of this schedule will be used to compute the tax on the portion of the distribution attributable to prior years.

**Line 3** – Check “Yes” in each column for the years that you were either a California resident or part-year resident. Check “No” for the years that you were a nonresident. If the taxpayer was a resident during any portion of the time the trust accumulated the income being distributed in the current year, and left the state for any period of time beginning within 12 months of the date of the current distribution and returned to the state within 12 months of the date the current distribution was made, the taxpayer is presumed to have continued to be a resident throughout the time of distribution.

**Line 4** – Enter your taxable income from taxable years 2013 through 2017. Use the taxable income as originally reported, amended, or as changed by the FTB. You will need to recompute your taxable income if the accumulated distribution affected net operating loss (NOL) and NOL carryover.

**Line 5** – Enter the amount from line 2 in column (a) through column (e) if the accumulated distribution is ordinary income. If it is a capital gain distribution and a capital loss existed for the taxable year, the capital loss will need to be recomputed and adjustments to capital loss carryover will need to be made.

**Line 7** – Compute the tax (not including any AMT) or MHST on the income on line 6 using the tax rates in effect for the earlier year shown in each of the five columns. Use the California tax tables included in the personal income tax booklets for prior years. Use Part III to compute the MHST.

**Line 8** – Enter your tax (not including any AMT) as originally reported, amended, or as changed by the FTB before reduction for any credits for the particular earlier year shown in each of the five columns.

**Line 10** – Include on line 10 only the net change in nonrefundable credits, such as exemption credit, etc. For example, to the extent the tax on line 8 is less than the allowable exemption credit, only the excess exemption credit is included on line 10.

**Line 11** – If the net change results in a decrease in allowable credits, add line 9 and line 10.

**Line 12** – Complete and attach a separate Schedule P (100, 100W, 540, 540NR, or 541) to recompute the AMT for each earlier year and show any change in those taxes in the bottom margin of the forms. Enter the adjustments on line 12.

**Line 14** – Add line 13, column (a) through column (e) for all years that you checked “Yes” on line 3. **Do not** include any amounts for any year that you checked “No.”

**Individuals** – Enter the amount from line 14 on Form 540, line 34 or Long Form 540NR, line 41. Check the box labeled “FTB 5870A.”

**Estates and trusts** – Enter the amount from line 14 on Form 541, line 21b. Write “FTB 5870A” on that line.

**Other filers** – Add the amount on line 14 to the total tax liability before credits on your tax return for the year of the accumulation distribution. Attach form FTB 5870A to the back of your tax return.

## Section B

Complete this section to compute your additional tax due on a trust distribution accumulated over a period of less than five years. If the accumulation period was five years or more, **do not** complete this section. Complete Section A.

Complete the entries for all columns corresponding to the number of years entered on line 2a. If the number entered on line 2a is:

- 1 – Complete only column (a).
- 2 – Complete only column (a) and column (b).
- 3 – Complete only column (a) through column (c).
- 4 – Complete all columns.

**Line 1** – Enter the amount of your accumulation distribution.

**Line 2a** – Do not enter a number more than 4. If the total accumulation years is more than 4, **do not** complete this section. Go to Section A.

**Line 4** – Enter the amount from line 4 on Schedules CA (540), Part I, line 21f, column C or CA (540NR), Part II, line 21f, column C. This is the amount to be included in the current year. The rest of this section will be used to compute the tax on the portion of the distribution attributable to prior years.

**Line 5** – Check “Yes” in each column for the years that you were either a California resident or part-year resident. Check “No” for the years that you were a nonresident. If the taxpayer was a resident during any portion of the time the trust accumulated the income being distributed in the current year, and left the state for any period of time beginning within 12 months of the date of the current distribution and returned to the state within 12 months of the date the current distribution was made, the taxpayer is presumed to have continued to be a resident throughout the time of distribution.

**Line 6** – Enter your taxable income from taxable years 2014 through 2017. Use the taxable income as originally reported, amended, or as changed by the FTB. You will need to recompute your taxable income if the accumulated distribution affected net operating loss (NOL) and NOL carryover.

**Line 7** – Enter the amount from line 4 in column (a) through column (d) if the accumulated distribution is ordinary income. If it is a capital gain distribution and a capital loss existed for the taxable year, the capital loss will

need to be recomputed and adjustments to capital loss carryover will need to be made.

**Line 9** – Compute the tax (not including any AMT) or MHST on the income on line 8 using the tax rates in effect for the earlier year shown in each of the four columns. See Part II, Section A, line 7 instructions.

**Line 10** – Enter your tax (not including any AMT) as originally reported, amended, or as changed by the FTB before reduction for any credits for the particular earlier year shown in each of the four columns.

**Line 12** – Include on line 12 only the net change in nonrefundable credits such as exemption credit, etc. For example, to the extent the tax on line 10 is less than the allowable exemption credit, only the excess exemption credit is included on line 12.

**Line 13** – If the net change results in a decrease in allowable credits, add line 11 and line 12.

**Line 14** – Complete and attach a separate Schedule P (100, 100W, 540, 540NR, or 541) to recompute the AMT for each earlier year and show any change in those taxes in the bottom margin of the form. Enter the adjustment on line 14.

**Line 16** – Add line 15, column (a) through column (d), for all years that you checked “Yes” on line 5. **Do not** include any amounts for any year that you checked “No.”

**Individuals** – Enter the amount from line 16 on Form 540, line 34 or Long Form 540NR, line 41. Check the box labeled “FTB 5870A.”

**Estates and trusts** – Enter the amount from line 16 on Form 541, line 21b. Write “FTB 5870A” on that line.

**Other filers** – Add the amount on line 16 to the total tax liability before credits on your tax return for the year of the accumulation distribution. Attach form FTB 5870A to the back of your tax return.

## Part III

### Section A

Complete this section to compute the additional MHST due on a trust distribution accumulated over a period of five years or more if the recomputed taxable income in Part II, Section A, line 6 is more than \$1,000,000. Complete the entries for all years you checked “Yes” to Part II, Section A, line 3. Do not include any amounts for any year that you check “No” to Part II, Section A.

**Line 1** – Enter the recomputed taxable income from Form FTB 5870A, Part II, Section A, line 6.

**Line 2** – Subtract \$1,000,000 from line 1. If zero or less, enter \$0.

**Line 4** – Enter your MHST from the taxable year as originally reported, amended, or as changed by the FTB.

**Line 6** – Add line 5, column (a) through column (e).

**Individuals** – Enter the amount from line 6 on Form 540, line 62 or Long Form 540NR, line 72. You may need to add this figure to the MHST computed for the current taxable year.

**Estates and trusts** – Enter the amount from line 6 on Form 541, line 27. You may need to add this figure to the MHST computed for the current taxable year.

## Section B

Complete this section to compute the additional MHST due on a trust distribution accumulated over a period of less than five years if the recomputed taxable income in Part II, Section B, line 8 is more than \$1,000,000. Complete the entries for all years you checked “Yes” to Part II, Section B, line 5. Do not include any amounts for any year that you check “No” to Part II, Section B.

**Line 1** – Enter the recomputed taxable income from Form FTB 5870A, Part II, Section B, line 8.

**Line 2** – Subtract \$1,000,000 from line 1. If zero or less, enter \$0.

**Line 4** – Enter your MHST from the taxable year as originally reported, amended, or as changed by the FTB.

**Line 6** – Add line 5, column (a) through column (d).

**Individuals** – Enter the amount from line 6 on Form 540, line 62 or Long Form 540NR, line 72. You may need to add this figure to the MHST computed for the current taxable year.

**Estates and trusts** – Enter the amount from line 6 on Form 541, line 27. You may need to add this figure to the MHST computed for the current taxable year.

## General Phone Service

Telephone assistance is available year-round from 7 a.m. to 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Telephone: 800.852.5711 from within the United States  
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech disability  
711 or 800.735.2929 California relay service

## Asistencia en español

Asistencia telefónica está disponible todo el año durante las 7 a.m. y las 5 p.m. lunes a viernes, excepto días festivos. Las horas están sujetas a cambios.

Teléfono: 800.852.5711 dentro de los Estados Unidos  
916.845.6500 fuera de los Estados Unidos

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla  
711 ó 800.735.2929 servicio de relevo de California