New CA Legislation and Other selected Tax/UIB updates

LEGAL AID SOCIETY OF SAN DIEGO INC. & SAN DIEGO LAW LIBRARY
AUGUST 2022
Topics covered

I. Introduction & Background on CA legislation

A. Selected Tax Updates
   • Middle Class Tax Refund
   • Updates on AB2589 (CalEITC, YCTC and Foster Youth Tax Credit), Federal/Gas Tax pause status, AB 1515 (VITA funds), SB-843 (Renter’s credit)
   • Selected CA budget highlights 2022-2023 legislation, Abatement, FTB Debt intercept process for Low-income TP

B. Selected UIB Updates
   • EDD Fraud Prevention measures & Clawback program (PUA claimants)
   • Key Language resolution w/ EDD
   • Update on AB2847 (Unemployment: excluded workers pilot program)

C. Guest Speaker: Amy Yu, UIB Staff Attorney for Neighborhood Legal Services of Los Angeles (NLSLA)
   • Legal Services Provided and General UIB tips

D. Important Contact info-Tax and UIB & Our Services

II. Conclusion
BACKGROUND ON CA LEGISLATION

- On June 30th, 2022, Gov. Newsom signed the FY 2022-2023 CA State Budget, where he allocated $308 billion dollars to help 23 million Californians to help deal with inflation, state needs, build on reserves and invest for future projects.

- This budget for the 2nd year in a row, was signed under an economic surplus, which typically allows for more legislation and investment projects to happen, the hope is that some of this legislation helps counteract inflation, socioeconomic and political constraints at the state, national and international level.

- Some of the most notable legislation happened with additional assistance to various social causes including healthcare, reproductive rights, mental health programs, homelessness prevention, education expansion, increased public safety, infrastructure and energy programs. For this presentation, we will focus on describing the key legislation that happened with taxation and unemployment insurance benefit areas.

- It’s important to remember that government policies often take time to be implemented, as it is not just about what is approved by the Legislature and signed by the governor, but what would be the functioning structure around it. Thus, it’s good to think about these laws becoming implemented over time, and they might be temporary in nature.

Source: “Governor Newsom Signs Budget Putting Money Back in Californians’ Pockets and Investing in State’s Future” Press Release, June 2022
Selected Tax Law Updates
MIDDLE CLASS TAX REFUND (MCTR)

- **Middle Class Tax Refund** is a one-time relief payment for qualified state personal income tax filers to deal with inflation and other economic issues.

- Consensus of gas tax, vehicle rebate and GSSIII immediate ideas for economic relief, passed by CA State Assembly and Senate, signed by Gov. Newson on June 30\(^{th}\), 2022, part of the CA State budget for FY 2022-2023.

- **Under Better for Families Act, $9.5 billion dollars in this relief will help 17.5 million Californians.** Part of the $17 billion fiscal help program helping individuals, small businesses and non-profits.

- Payments expected to get to CA taxpayers *by end of October 2022 and end by middle of January 2023*

### Eligibility requirements

- Filed your CA 2020 tax return by October 15\(^{th}\), 2021.
  (ITIN holders who didn’t receive their specific number by this date, but filed their TY 2020 tax return by 02/15/22 will qualify)

- Earned wages during TY 2020 tax year (not available for those who only receive SSI or supplemental income)

- Meet the California adjusted gross income (CA AGI) amounts of $1-$500,000, for Single, HOH, SS and MFJ

- Can NOT be claimed as a dependent on the 2020 tax return

- Have been a California resident for 6 months or more in 2020 calendar year

- Be a California resident on the date this payment is issued

Sources: [CA State budget FY 2022-2023](#), *Governor Newsom Signs Budget Putting Money Back in Californians’ Pockets and Investing in State’s Future* Press Release, June 2022 and [MCTR-FTB 2022](#)
## MIDDLE CLASS TAX REFUND PAY MECHANISM

1) If you have TY 2020 AGI earnings (line 17 on form 540, line 16 on form 540EZ) and meet filing status below:

### Single

<table>
<thead>
<tr>
<th>AGI on CA TY 2020 return</th>
<th>MCTR Payment (No Dependent)</th>
<th>MCTR Payment (1+ Dependent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$75,000 or less</td>
<td>$350</td>
<td>$700</td>
</tr>
<tr>
<td>$75,001-$125,000</td>
<td>$250</td>
<td>$500</td>
</tr>
<tr>
<td>$125,001-$150,000</td>
<td>$200</td>
<td>$400</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AGI on CA TY 2020 return</th>
<th>MCTR Payment (No Dependent)</th>
<th>MCTR Payment (1+ Dependent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$150,000 or less</td>
<td>$350</td>
<td>$700</td>
</tr>
<tr>
<td>$150,001-$250,000</td>
<td>$250</td>
<td>$500</td>
</tr>
<tr>
<td>$250,001-$500,000</td>
<td>$200</td>
<td>$400</td>
</tr>
</tbody>
</table>

### Head of Household (HOH) and Surviving Spouse

<table>
<thead>
<tr>
<th>AGI on CA TY 2020 return</th>
<th>MCTR Payment (No Dependent)</th>
<th>MCTR Payment (1+ Dependent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$150,000 or less</td>
<td>$350</td>
<td>$700</td>
</tr>
<tr>
<td>$150,001-$250,000</td>
<td>$250</td>
<td>$500</td>
</tr>
<tr>
<td>$250,001-$500,000</td>
<td>$200</td>
<td>$400</td>
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</tbody>
</table>

### Joint Returns (MFJ)

<table>
<thead>
<tr>
<th>AGI on CA TY 2020 return</th>
<th>MCTR Payment (No Dependent)</th>
<th>MCTR Payment (1+ Dependent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$150,000 or less</td>
<td>$700</td>
<td>$1,050</td>
</tr>
<tr>
<td>$150,001-$250,000</td>
<td>$500</td>
<td>$750</td>
</tr>
<tr>
<td>$250,001-$500,000</td>
<td>$400</td>
<td>$600</td>
</tr>
</tbody>
</table>

### Income level specifications (for about 17.4 million tax filers):

- **Tier 1- For Single, HOH, SS & MFJ, income up to $75,000/$150,000**
  - Help 14.2 million tax filers ($350 per tax filer, if tax filer has 1+ dependent $350 additional)

- **Tier 2- For Single, HOH, SS & MFJ, income above Tier 1, but below $125,000/$150,000**
  - Help 2.1 million tax filers ($250 per tax filer, w/ 1+ dependent $250 additional)

- **Tier 3- For Single, HOH, SS & MFJ, income above Tier 2, but below $250,000/$500,000**
  - Help 1.1 million tax filers ($200 per tax filer, w/1+dependent $200 additional)

Any taxpayers above these levels, about 500,000 tax filers **would NOT** receive a MCTR.

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**Sources:**
- CA State budget FY 2022-2023, and MCTR-FTB 2022
MIDDLE CLASS TAX REFUND (MCTR)

2) Then, you would receive MCTR from **end of October 2022** until **middle of January 2023** either as:

- **Direct Deposit**
  If option selected on TY 2020 CA tax return

- **Debit Card**
  If made payment or asked to get a refund paper check instead on TY 2020 CA tax return

**In the meantime,**

- As you can see, you don’t have to do anything to get this MCTR, other than having filed your TY 2020 CA tax return by the deadline.

- Keep checking bank account around timeframe (end of Oct. 2022-middle of January 2023), the refund name should be related to FTB.

- Check out [FTB MCTR Estimator](#) and [MCTR page](#) for more information, can also call FTB at: 1 (800) 852-5711.

Sources: CA State budget FY 2022-2023, "Governor Newsom Signs Budget Putting Money Back in Californians’ Pockets and Investing in State’s Future" Press Release, June 2022 and MCTR-FTB 2022
CAL EITC, YCTC AND FOSTER YOUTH CREDIT

- Adopts the Governor’s proposals to provide the existing Young Child Tax Credit to zero income filers, who don’t earn more than $30,000, and meet other taxpayer and criteria requirements.

- **Foster Youth Tax Credit (FYTC)** - Provides a $1,176 credit to young adults, ages (18-25 years old), who were in the foster care system and meet other qualifications.

- These additions to the Revenue and Tax Code will take effect this 1/1/23 or later in calendar year 2023. We will let you know more details for Filing Taxes 2022 future presentations.

- Based on AB-2589 (Santiago), SB-810 (Rubio) and SB-201 (Ting) and other CA congress member initiatives.

**Status update**: In terms of AB-2589, the full legislation is still not approved, however Assembly member Rubio will wait to propose again this, however the above key initiatives were added to the CA budget (Revenue and Tax Code, Sections 17052.2 and 19551.4), so that is a slight victory.

Source: [CA State budget FY 2022-2023](#)
FEDERAL/STATE GAS TAX PAUSE

- Oil, as a raw material source and commodity, is key in the production process of factories and transportation for consumers. It is always highly vulnerable to changes in supply and demand.

- Both the Federal government and State of CA have agreed that there must be additional relief measures to counteract the sharp increase of oil prices and are trying to find the best policies to implement this relief. One idea is to temporarily pause the gas tax at the federal and state level for some time.

- **Status Update:** Any legislation related to the pausing of the Gas tax that happens at the federal and state level, would need to be approved by Congress, so far, there is strong support for it.

Sources: "Econ 101 And The Oil Markets: Where Are We? And How Did We Get Here?", Forbes, 2016 and "What determines Oil Prices", Investopedia, 2022
FEDERAL/GAS TAX PAUSE STATUS

- Included in the CA State Budget 2022-2023, there is a $439 million dollars investment, which would be allocated into pausing the General portion of the Sales Tax rate of Diesel (3.93%, 23 ¢/gallon).

- This pause will start on Oct. 1st, 2022 and last until Oct 1st, 2023, will apply to exempt from those taxes the gross receipts from the “sale, storage, use, or other consumption of diesel fuel, as defined.”

- Gov. Newsom compromised with this measure with the CA Congress in July, yet failed to persuade the pausing of the state gas tax, as many of these funds are used for state infrastructure projects.

- Experts say that if at this moment the Federal Gas Tax pause was placed for 3 months, drivers would save $33. In a 6th month period (July 2022-Jan 2023), drivers would save up $2.75 to fill up a 15-gallon tank vehicle, which will save drivers about $40/week, so the savings with the pausing of federal/state taxes, don’t have the greatest impact.

“Gas Tax Holiday, has your state Suspended it’s tax gas?” CNET, 2022.  "Will a Gas Tax Holiday or Suspension Lower Gas Prices Near You?", Kiplinger-2022
ADDITIONAL VITA SITES FUNDING

- Builds upon the Governor’s Earned Income Tax Credit (EITC) outreach proposals, and provides an additional $10 million for two years and then it is $10 million ongoing to increase CalEITC Outreach and Education, provide year-round funding to support free tax preparation services and Volunteer Income Tax Assistance (VITA) program, with a specific focus on increasing Individual Taxpayer Identification Number (ITIN) filers. (included on CA State budget)

- Based on AB1515 (Santiago)-Establishment of Outreach, Education and Free Tax Assistance program, in collaboration from FTB and qualified non-profits and community-based orgs. with administered grants CalEITC, YCTC, and Foster Youth Tax Credit.

- Status update: Awaiting for the final decision by August 2022, the revised bill has been passed at both the Senate and Assembly, currently on the Appropriations committee.

Source: CA State budget FY 2022-2023, AB-1515 Outreach, Education and Free Tax Assistance Program
SB-843 (RENTERS CREDIT)

- Bill would increase renter’s tax credit to $1,000 to MFJ earning $87,006 and $500 for single filers with dependents earning less than $43,555 or less. This credit would be refundable.
- Introduced by Senators Glazer, Durazo and Kamlager and other co-authors.
- **Status update:** Although bill passed Assembly and Senate, and it was sent to the Appropriations committee, it is expected that enough funding will not be available to have this law passed.

Source: SB-843 Taxation: Renter’s credit
**First-time Abatement Program** - For taxable years beginning on and after 1/1/22, at the request of the TP and subject to specific requirements, FTB will grant a one-time abatement of a failure-to-file or failure-to-pay timeliness penalty.

- Program available only if taxpayer was not previously required to file a California personal income tax return or has not previously been granted abatement under the bill’s provisions, also has filed all required returns as of the date of the request for abatement, and the taxpayer has paid, or is in a current arrangement to pay, all tax currently due. (Added to CA Revenue and Taxation Code Sec. 7 and 10-19132.5)

- This abatement would be available for TP who have a reasonable cause to have paid and file taxes late, and not due to willful neglect.

**Create process for debt intercepts for CalEITC for low-income taxpayers** - Beginning on and after 1/1/24, the FTB Controller shall not offset delinquent accounts against the personal income tax refunds of an individual who received the earned income tax credit (EITC) (Section 17052) or the young child tax credit (YCTC) under (Section 17052.1). (Added to CA Revenue and Taxation Code Sec. 1-12419.3.3)

- This change doesn’t apply to delinquent child or family support (alimony), meant to help low-income families and individuals.

Source: CA State budget FY 2022-2023
Key Tax Reminders

▪ In case you didn’t file your 2021 taxes this past April 17th and asked for a filing extension 😊, make sure you file your 2021 taxes by October 15th, 2022.

▪ Remember, 2021 is the tax year to ask for 3rd EIP, EITC, remainder of Advanced CTC and any other Golden State Stimulus (I & II) you have not yet received.

▪ Tell parents with kids or usual non-filers that are expecting a refund to get caught up with their taxes this year, at this point, we are not sure if the IRS/FTB will continue to allow taxpayers to ask for the COVID-19 pandemic credits and extensions, particularly: 1st-3rd EIP, Advanced CTC and GSSI-II.

▪ Check out IRS, FTB websites and our YouTube videos w/SDLL about Filing Taxes 2021

▪ Español- Declarando impuestos 2021 for more information.
Selected UIB Law updates
EDD FRAUD PREVENTION

- Overall, the EDD has taken stronger measures in making sure that the people who can rightfully claim for their benefits, and meet the eligibility requirements throughout the claim, and DO NOT commit fraud.

- With over $22.4 million in this CA budget 2022-23 allocated to the EDD in all of its divisions, the hope is to continue assist with fraud mitigation and improve cybersecurity and suspicious event monitoring, response, and resiliency.

- As of June 2022, the state has paid $183 billion in unemployment benefits based on 27.3 million new and reopened claims, yet as the pandemic began, state and federal officials relaxed some rules to get the money out faster and to make more people eligible for assistance.

- Criminals took advantage of this issue to steal about $20 billion in benefits through a variety of brazen schemes.

- In the past 15 months, CA state and EDD has launched 1,525 investigations, resulting in 467 arrests, 162 convictions and more than $3.4 million in money seized.

- Based on the mixed results of a Sept. 2020 State Audit, the EDD has taken stronger measures to prevent fraud such as:
  - Hiring an EDD Fraud Special Counsel McGregor Scott
  - Implementing ID.me and using Thomson Reuters software to detect and prevent UI and PUA fraud
  - Partnering with Bank of America to issue chip-enabled debit cards for EDD recipients
  - Working with California Office of Emergency Services Fraud Task Force on over a thousand active investigations, arrests, and prosecutions across California

Common Penalties for EDD Fraud

- Repaying the benefits collected, plus penalties and fines.
- Loss of future income tax refunds.
- Losing eligibility to collect benefits in the future.
- Prosecution by government authorities.
- Jail or prison sentences.

Source: CA State budget FY 2022-2023, "California gets $1.1B back in likely fraudulent benefits" ABC news, June 2022.
CLAWBACK PROGRAM

- One of the biggest EDD fraud prevention programs implemented was the Clawback program, which focused on PUA claims in late Sept. 2021. With this program, over 1.4 million PUA claimants have been asked to retroactively prove that they were working or seeking out for work.

- The Pandemic Unemployment Assistance (PUA) UI program, passed under the CARES Act in March 2020, allowed S-E individuals to affected by COVID-19 to apply for UIB and gave them an additional $600 extra over the current UIB benefits. The program ended on Sept. 4th, 2021.

- From Mar 2020-Jan 2021-CA processed about 19.5 million UIB claims (paid out $114 billion). However, as there was a national UIB fraud problem, 35% of claims of applications were found fraudulent, according to ID.me.

- In CA, the EDD confirmed that 9.7% claims were found to be fraudulent, where 95% of those were PUA and 5% were regular UIB claims. After these results, the EDD in Sept. 2020, began their Strike Force team that actively kept investigating these types of claims.

- At the federal level, on Dec. 2020 President Trump signed the Continued Assistance for Unemployment Workers Act, where now it became a requirement for states to make sure that their S-E workers qualified for the program. About 20% of recipients had responded to this program requirement here in CA as of January 2022.

Sources:
- “EDD wants its jobless money back, but some people can’t pay” -CBS, January 2022
- “EDD Recovers $1.1 Billion in Unemployment Insurance Funds, with More Investigations and Recoveries to Come”, Jun 2021
- EDD CA Fraud by the numbers-2021 report
- EDD Details Process for Meeting Federal Requirement for Pandemic Unemployment Assistance Recipients to Document Work History -EDD news release, Nov. 2021
CLAWBACK PROGRAM TIMELINE

Status Update: Clawback program still going on, so don’t panic whenever you receive the NOD/NOO, rather ask for help right away and appeal decision, as you might just need to turn in a few more docs.

Check out EDD PUA and News Release for more information about documentation to submit, and details about Clawback program.
Beginning as a complaint in July 2020 to the Dept. of Fair Employment and Housing, LAFLA, along with other community organizations here in California who had similar language issues accessing EDD resources, were finally able to reach a settlement in Feb. 2022. This settlement was a victory for CA EDD claimants and language rights activists as it allowed for the key measures:

- Advance legislative changes to improve language access w/in UI program, services and multilingual access portals, w/ an investment of $21 million dollars, particularly in the top 7 non-English languages by 2024. Also, this legislation, required EDD to report to the Legislative Budget and Policy committee about status of all programs (PFL and SDI) by this early July. **New EDD Language Access Officer**: Andrea Salazar.

- Provide real-time spoken and signed language services through qualified interpreters or multilingual staff for UI claimants in any language the claimant needs. **If these language services cannot be provided despite good-faith efforts, then EDD must call the claimant back with the requested interpreter, within 5 business days (with limited exceptions).**

- Expand dedicated in-language UI phone lines to include the top 7 non-English languages used by Californians by the end of 2022. **Phone lines are currently available in: Spanish, Mandarin, Cantonese, and Vietnamese. The settlement requires that Korean, Tagalog, and Armenian lines be added.**

- Translate all UI vital documents for claimants in the top 15 non-English languages used by Californians by the end of 2022 – using qualified human translators, not machine translation. Those languages will include those listed above plus Arabic, Farsi, Punjabi, Russian, Japanese, Hindi, Khmer (Cambodian), and Thai.

UNEMPLOYMENT: EXCLUDED WORKERS PILOT PROGRAM (AB-2847)

- 2-year UIB program administered by the EDD, would provide funds to undocumented immigrants who don’t typically qualify for federal and state UIB, lost their jobs or have their hours reduced during calendar year 2024 up until January 1st, 2026.
- Law introduced by Assemblyman Garcia and other co-authors
- This proposal would cost $597 million plus administrative costs would allow qualifying, unemployed individuals to receive up to $300/week for 20 weeks.
- EDD would have to provide program structure, feedback, protection and privacy of this UIB claimants personal information, and not share it with other government agencies.

**EDD Mechanism and Eligibility requirements highlights, based on value system:**
- Be a CA unemployed resident when program starts
- Claimant earned $5,200 in gross wages (can also use previous year federal and state tax returns, W-2), provide minimum 6-weeks wage statements.
- Meets UIB requirements, except for the legal residency status. (Sec. 2-2023(e))

**Status update:** Although bill passed the Assembly, it is still in the Senate Appropriations committee, so it was not included on the budget for FY 2022-2023.

Unfortunately, if this bill is passed or later added to the CA Budget, our UIB dept. might not be able to assist you getting this type of UIB help, due to LSC grant requirements. Please call 211 for other organizations in the community that could help.

Source: AB2847-Undocumented Excluded Workers Pilot Program, "California’s new benefits for undocumented immigrants are not enough", Cal Matters- April 2022
Bill to authorize that the EDD considers serving notices: personally, electronically, by mail, or in any other manner the department elects.

EDD will specify that service is deemed completed on the date on which the notice is sent by mail or email, unless a notice is personally served, in which case service is deemed completed on the date on which the notice is delivered.

**Recommendation for UIB claimants:** Stay alert of UI Online account, and any mail you might receive from the EDD, as this agency will count the date the notice was sent regardless of delivery method, so in terms of appealing an EDD decision to CUIAB or Superior Court, timing is very important!
Unemployment Benefits Updates

8/1/2022

Neighborhood Legal Services of Los Angeles County

www.nlsla.org
Neighborhood Legal Services of Los Angeles County

• NLSLA offers free legal services to moderate and low-income individuals throughout Los Angeles County.

• Founded in 1965 as part of the nation’s War on Poverty, NLSLA is now one of the largest and most prominent public interest law offices in California. NLSLA attorneys, based in offices, courthouses, and clinics throughout Los Angeles County, specialize in areas of the law that disproportionately impact the poor, including housing, domestic violence, public benefits and health care.
Our UIB Services

- Assessment of Unemployment Benefits eligibility
- Applying for UI benefits
- Troubleshooting UI claims after submitting applications
- Escalation of cases to EDD
- ALJ hearing preparation and representation
- CUIAB Board Appeal
Common UIB Issues

• Identity verification mismatch
• Pending applications due to multiple eligibility flags
• Delays in phone interviews and application processing
• Providing incomplete/conflicting information that gets marked as false statements by EDD
• Applying for UI when not able and available to work
• Misreporting income on certification forms
• Appeal decisions not implemented
• Backdate denials
Unemployment Benefits - General Tips

• If claimant is limited-English proficient, consider applying by paper application rather than online
• Create a UI online account if you can
• When completing weekly certification forms, report all income when earned, not when paid
• For language access resources, check here: https://edd.ca.gov/language-resources
• Call EDD on Wednesdays and Thursdays to reach a representative
## Taxpayer Rights & Education

### IRS Tax Issues and Controversies
- Audits
- Issues with getting refund or not receiving EIP
- Preparation and Representation before Tax Court
- Communication issues with the IRS
- Collection Alternatives (IA, OIC or CNC)

### Unemployment Insurance Benefits (UIB) Grant
- Provide advice and information about applying for UIB with EDD or how to ask for help.
- Assistance with Denials and appeal to California Unemployment Insurance Appeals Board (CUIAB)
- Help w/ Overpayment and payment plans
1) Audits
   • IRS sends you a letter, asking you to submit documents in order to claim a credit (Ex: EITC, CTC, Education or Premium Tax Credit).
   • Also, IRS can send you computerized randomized audits for any previous tax year.

2) Issues with getting refund or not receiving EIP
   • IRS sends you a verification letter – your refund is taking longer to be processed and the IRS needs to verify your identity.
   • You receive Math Error notice (6470) stating you don’t qualify for the EIP credits claimed on the return.
3) Communication issues with the IRS (Lack of/Excessive)
   • You receive no communication from the IRS re/ your refund, or tax filing from the prior year.
   • After process starts (Installment Agreement, OIC, CNC or Tax Court), notices are sent to you and there are deadlines to meet.

4) Preparation and Representation before Tax Court
   • After you receive a Standard Notice of Deficiency (SNOD) letter, and in this letter, you will get the opportunity to settle your case with the USTC court.
5) Collection Alternatives

a) **Installment Agreements (IA, IP)** - Easiest to set up, call to IRS and commit to pay debt S-T (6 months or less) or L-T (Over 6 months).

b) **Offer in Compromise (OIC)** - Apply to pay an amount less than what you owe – based on an inability to pay. This must be proved under penalty of perjury and with supporting financial documentation. Requires a commitment file and pay any tax 5 consecutive years. If TP doesn’t follow up with this requirement, then debt will come back.

c) **Currently not Collectible (CNC)** - Apply for collection relief, IRS will pause debt if approved, Interest and penalties continue to accrue. 10 years after assessment (certain caveats apply), debt will no longer be collectible (always refer to [www.irs.gov](http://www.irs.gov) for FAQs)
Important Contact Info-Tax

File Taxes

- **Dial 211**
- Check out United Way of San Diego Website – www.uwsd.org
- Dreams for Change (Selected Mall locations)
- Interfaith Community Services (North County)
  - Kearney Mesa location ONLY
  - (760) 489-6380
- South Bay Community Services
  - (619) 420-3620
- MAAC project (ITIN Apps/Renewals until June 2022)

Tax Issues

- Legal Aid Society of San Diego
  - 1-877-534-2524
- IRS Taxpayer Assistance Center
  - 880 Front St., San Diego, CA 92101
  - (Must have picture ID)
  - By appointment only, please call: 844-545-5640
- Taxpayer Advocate Service
  - 1-877-ASK-TAS1

Refunds & EIP

- **IRS Returns Help Line**
  - 1 (800) 829-1040
- **IRS EIP Help**
  - 1 (800) 919-9835
- **FTB GSSI-II Help**
  - 1 (800) 852-5711
**Important Contact Info - UIB**

**Apply for UIB**

**Filing for New Claim:**

1) Check [https://edd.ca.gov/unemployment/](https://edd.ca.gov/unemployment/)

2) Call EDD New Claims (8-12PM)

   1(800) 300-5616 -English
   1(800) 326-8937 -Spanish

3) For some EDD claims, you might be req’d to send an EDD application via fax or regular mail

   (DE 1101-I/DE1101-IS)

**EDD Language Resources** (9 most common languages)

**UIB Issues**

**Legal Aid Society of San Diego**

1-877-534-2524

Dial 211 for other Employment/Labor Law issues in SD and LA

- Employment Rights Center (ERC)
- USD Law/Legal Aid at Work
- CA Rural Legal Assistance (Vista)
- NLSLA (LA & other counties)

**EDD/CUIAB**

**EDD Collections**
1 (800) 676-5737

Overpayment (8-12PM)
Tech Support - UI Online (8-5PM)
1 (833) 975-2511

**CUIAB Local San Diego Office**

**Presiding Judge:** ALJ Catriona Morrison/ALJ on Duty (General Appeal Q’s ONLY)

(619) 521-3300
FINAL THOUGHTS

- **Future Legislation**: At the federal level, support for 4th Stimulus Check and more Advanced CTC payments is high, but more laws will need to be passed by the Senate and House of Representatives. At the state level, there is room still for other inflation/COVID-19 related help: Vehicle rebate or GSSIII.

- **Federal/State Gas Tax pause**: Some wording of it is on the CA legislature, but we are not sure still if this Gas tax pause will actually happen. Both President Biden and Gov. Newsom are supportive of this measure, we will keep you updated of this, and any further legislation that passes in the next months.

- Questions or Concerns?

- Check out [IRS FAQ's and answers](#), EDD,CUIAB also LASSD and SDLL Newsletters to keep up with the latest info ☺!

- Next Webinars **In Collaboration w/ San Diego Law Library and San Diego Public Library**: See Eventbrite/LASSD for more details

Thank You!
HYBRID WEBINAR SCHEDULE (JUN-DEC 2022)

- Webinars would be about common procedures in Tax/UIB world.
- Held on Mondays from 12-1PM, Open Q&A about anything related to Taxes and UIB
- Will have guest speakers throughout, so Welcome to Join us!

**Webinars in English**

- June 27th - Unemployment Insurance benefits (UIB) 101: Key Facts and Appeals Process
- Aug. 1st - New CA laws: CalEITC, GSSIII and Gas Rebate and UIB updates: Clawback program, UIB for undocumented folks (general terms), and EDD language law.
- Sept. 12th - Auditing vs Appealing, same process? (Part 1)
- Oct. 17th - Tax Payment agreements (IA/OIC/CNC) vs UIB payment agreements
- Nov. 7th - Filing for USTC and Appealing at the CUIAB: Outcome and Results (Part 2)
- Dec. 5th - Worst case scenarios w/ Tax and UIB

**Webinars en Español**

- July 18th - Beneficios del Seguro de Desempleo (UIB) 101: Datos claves y Proceso de Apelación
- Aug. 8th - Nuevas Leyes en California: Cal EITC, GSSIII, Tarjetas para gasolina y Actualizaciones UIB: Prevención del Fraude/Programa Clawback, beneficios de desempleo para indocumentados y Ley sobre el lenguaje (EDD)
- Sept. 19th - Auditoria vs Apelación, mismo proceso? (Parte 1)
- Oct. 24th - Arreglos de pagos de impuestos con el IRS (IA/OIC/CNC) vs Arreglos de pagos con Beneficios del Seguro de Desempleo con EDD
- Nov 14th - Haciendo una petición a corte de impuestos (USTC) y apelando a CUIAB: expectativas y resultados (Parte 2)
- Dec 19th - Peores Casos de Impuestos y Beneficios del Seguro de Desempleo