WELCOME LETTER FROM CYNTHIA BRIDGES

Dear Business Owner:

California offers an abundance of opportunities for those interested in operating their own business. We are here to help.

The California State Board of Equalization (BOE) offers many free programs and services to make doing business with us simple and convenient. This publication will guide you through the list of resources available to you.

We take pride in offering quality customer service and encourage you to contact us. BOE staff is available to answer questions and help you understand what you owe.

Thank you for contributing to the strength of our state and support of our local communities.

Yours in public service,

Cynthia Bridges
Executive Director
CONTENTS

Taking Advantage of Free BOE Tax Products and Services
Visit us online at www.boe.ca.gov ................................................. 2
Find tax information in one location at www.taxes.ca.gov .................. 2
Call our Customer Service Center ................................................. 2
Contact us by email ................................................................. 2
Request personal assistance at BOE field offices ............................ 3
Doing business on the go: BOE’s free mobile web applications .......... 3
Connect with us on social media ................................................. 3

BOE Updates
Receive BOE online updates ...................................................... 5
Receive eBlasts ................................................................. 5

Online Services
Registering your business ....................................................... 7
Filing your return ................................................................. 7
Making a payment .............................................................. 7
Request a payment plan .......................................................... 9
Request relief online .......................................................... 9
Request tax relief during a disaster .............................................. 9
Know your tax rate ............................................................. 10
Check permits or verify licenses .............................................. 10
Visit OPEN BOE Data Portal for financial information ................. 11
Order cigarette stamps ......................................................... 11

Industry Guides, Seminars, Classes, and Videos
Industry Guides ................................................................. 13
Interactive learning opportunities ............................................. 13
Seminars ................................................................. 14
Classes ................................................................. 15
Online seminars ............................................................ 16
Online classes ............................................................ 16

BOE Assistance
Request written tax advice ..................................................... 19
Contact the Taxpayers’ Rights Advocate .................................... 19
Take advantage of the Tax Appeals Assistance Program ............... 19
TAKEING ADVANTAGE OF FREE BOE TAX PRODUCTS AND SERVICES

The BOE offers a number of products and services intended to help California taxpayers and fee-payers such as small business owners, tax practitioners, and nonprofit organizations with their tax obligations. Most of the information is free. This guide provides a listing of services, contact information, educational opportunities, training classes, and useful publications that are available to you.
Visit us online at www.boe.ca.gov

We want to make doing business with us as easy as possible. The BOE website is the best source of information about how, when, and where you can get the tax help you need.

On www.boe.ca.gov, you can:

- Learn how to register for a sales and use tax seller's permit.
- Apply for a license or account for most other BOE-administered tax or fee programs.
- Verify a license, file a return, or make a payment online.
- Find information about small business seminars offered in your local communities.
- Locate details about sales and use tax rates, special tax and fee program rates, special notices, and online services.
- Download forms, informative publications and reports, and Board Meeting agendas.

To locate a particular item, type a few words into the Search BOE box on the upper right side of the screen. We recommend you visit our website frequently as we regularly update it with new features, upcoming seminars, revised publications, and the latest news.

Find tax information in one location at www.taxes.ca.gov

The California Tax Service Center website at www.taxes.ca.gov offers a one-stop source for the latest tax information. The BOE, in partnership with the Employment Development Department (EDD), the Franchise Tax Board (FTB), and the Internal Revenue Service (IRS), established the California Tax Service Center. If you are an individual taxpayer or a small business owner, or looking to start a business, you will find the website helpful. Existing business owners also find this resource to be useful.

Call our Customer Service Center

Representatives in our Customer Service Center provide live personal assistance with general tax questions weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. We have many bilingual representatives available to answer your questions.

The numbers for the Customer Service Center are:
- Toll-free number: 1-800-400-7115
- TTY: 711 (for hearing and speech disabilities)

You can also take advantage of the automated features of our 24-hour telephone toll-free system that includes recordings of sales tax rates and verification of permit numbers.

Contact us by email

If you have general tax questions that are not addressed on our website, please use the form under the Contact Us tab to send us your questions by email. Our goal is to answer all your questions within 12 days. However, if you need an immediate response, please call the toll-free number for the Customer Service Center.

We work hard to safeguard your confidential information but messages sent to our BOE email account are not on a secure server. BOE is not responsible if confidential information that you send to this email address is accessed by third parties.
Request personal assistance at BOE field offices

We offer sales and use tax assistance at our Sacramento Headquarters and field offices located throughout the state. If you need help with your sales and use tax account, contact your nearest field office. The addresses and telephone numbers for these offices are located at www.boe.ca.gov/info/phone.htm.

Doing business on the go: BOE’s free mobile web applications

The BOE offers free mobile and web applications tailored for mobile devices. These applications enable mobile users to find a BOE office, verify a permit, or find the sales and use tax rate. You can also manage payments and user account details by logging in with a User ID or an Express Login Code. The online payment method also makes it easy to calculate and pay any use tax owed.

Find out more about our mobile applications at www.boe.ca.gov/mobile.

Connect with us on social media

The BOE uses Facebook®, Twitter, YouTube™, and LinkedIn® to connect with our customers to provide useful news to businesses and taxpayers.
BOE UPDATES

It is easy to receive electronic updates to keep you up-to-date on changes in the law and regulations, and to receive more information on specific taxes and fees.
Receive BOE online updates

To subscribe to our free email list (List Serve), simply click on the Sign Up for BOE Updates link found near the bottom of any page on our website and fill in your name and email address.

When you sign up, you will receive important emails each month with links to:

- Important Notices regarding the rates for sales and use taxes or other taxes and fees.
- Special Notices providing information about changes in the tax or fee laws or clarifying areas of the law that are frequently misunderstood.
- Schedules of upcoming educational seminars for taxpayers and nonprofit organizations.
- Newsletters and Bulletins which include:
  - The quarterly Tax Information Bulletin (TIB) about sales and use tax information.
  - The annual Special Taxes and Fees Newsletter containing information about special tax and fee programs.
  - The annual Cigarette and Tobacco Products Taxes Newsletter geared directly to entities selling or distributing cigarette and tobacco products.
  - The annual State Assessee Newsletter containing information on the state assessee valuation process.
- News Releases.

Please note: This does not include all the BOE information made available. Urgent communications may also be sent through the List Serve more frequently than every 30 days. You should also maintain your subscription to other BOE email information lists to ensure you receive the most up-to-date information about specific programs and activities.

Receive eBlasts

The BOE also sends “eBlasts.” eBlasts are emails sent simultaneously to a large targeted audience. These eBlasts are sent to taxpayers who have provided us with their valid email address during registration. By sending an eBlast message, we provide customers with critical, time-sensitive BOE information.

Please note: BOE eBlasts are not the same as Special Notices. Although they sometimes contain the same information, Special Notices are posted to our website or mailed to taxpayers, while eBlasts are emailed to those appearing on the BOE’s email list.
ONLINE SERVICES

We offer several options to make it easier for you to file your returns and pay your taxes or fees online. You can find them on our website under the Online Services tab.

Our website offers other features which provide quick and easy access to important tax and fee information. These features include Know Your Tax Rate, an online mapping tool to determine the tax rate at a specific location, and Open BOE, a data portal to make statistical information available to the public.
Online Services

Registering your business

Our online registration system asks questions about your business operations and will identify the permits or licenses you need based on your responses to the questions. The registration process automatically saves the information you provide at each step, allowing you to stop at any time and continue at a later date.

Most accounts register instantly and the online registration system will allow you to print your seller's permit immediately. For other special tax and fee program accounts, you will receive an email notification or you can log in to check on the status of your application. Once your registration is complete, you can print your permit or license from the BOE website.

When you sell or lease any merchandise within the State of California even temporarily, you are generally required to register with the BOE, and pay tax on your taxable sales. Even if you make sales online or on a temporary basis such as a fireworks fundraiser, a craft show, or a booth at a flea market, you may need a seller's permit. Permits are not transferable and may be needed for multiple locations.

You can find out more about temporary seller's permits by accessing Temporary Sellers from the Business Center quick link on our website (click More and then Temporary Sellers).

Filing your return

Depending on your type of business, the BOE offers an online filing service that is a fast, convenient, easy, and secure way to file your tax returns and pay most tax amounts due.

You can file online for:

- Sales and use tax accounts
- Use tax returns
- Motor vehicle fuel tax accounts
- International Fuel Tax Agreement (IFTA) accounts
- Cigarette tax accounts (distributors and manufacturers)

Please see our website and click on the File a Return tab for information about who is eligible to file online and what information is needed to get started.

For those taxpayers or feepayers who have accounts that are not eligible for online filing, the BOE mails the return or report required at the end of the reporting period. If you have not received a return within 10 business days after the end of the reporting period, please contact the BOE for a replacement form.

Making a payment

We offer a number of convenient payment methods for our taxpayers and feepayers to pay and apply the payment toward current and past due liabilities. Usually, customers who file a return also make a payment at the same time. You can also make payments directly from your bank account, by credit card, check, or money order. In addition, some of our customers are required to make payment through an Electronic Funds Transfer (EFT). Visit our website and click on the Make a Payment tab for more information.

Pay Directly from Your Bank Account

To make a payment directly from your account, or to file your return, log in with your User ID or Express Login. This online payment method allows funds to be electronically withdrawn from your bank account using the bank routing number and account number. There is no fee to use this service. You can also set the date for your payment with this option.
Electronic Funds Transfer

The BOE Electronic Funds Transfer (EFT) program allows you to pay online or by telephone.

ACH Debit Payment

If you file online with your User ID or Express Login, you are able to file returns and make ACH debit payments in one transaction. The ACH debit payment method allows BOE to securely transfer funds from your bank account to the BOE's bank account.

ACH Debit Payment—Third Party

Initiate an ACH debit payment via the Internet or telephone through the state's data collector to authorize the transfer of funds. The ACH debit payment method allows BOE to securely transfer funds from your bank account to the BOE's bank account. The BOE does not charge for this payment method but your bank may charge a fee for this service. You are responsible for any fees that your financial institution may charge you for the actual transfer of funds.

Please note: The state's data collector is not under the control of the BOE and the BOE is not responsible for the contents of their website or any links contained in their website. The BOE recommends that you review the security and confidentiality statements of the data collector.

ACH Credit Payment

Under this method, you instruct your financial institution to debit (transfer) funds from your bank and credit the BOE's bank account. For this type of transaction, you must ensure that your financial institution has the ability to send ACH credit transactions in the required file format. For file format information, please visit www.boe.ca.gov. Allow your financial institution at least 30 days to set up your account.

The BOE does not charge for this payment method but your bank may charge a fee for this service. You are responsible for any fees charged by your financial institution for setup and processing of your ACH credit transactions.

Please note: You are required to pay by EFT if your average monthly tax or fee liability for your account goes above a certain amount. The amount varies depending on what type of account you have. Contact information for different account types is provided below.

For More Information

Visit our website and click on the Make a Payment tab for more information. You may also call our EFT Helpline at 1-916-327-4229. EFT staff are available weekdays to answer your questions from 7:30 a.m. to 4:30 p.m. (Pacific time), excluding state holidays. Recorded information is available 24 hours a day.

For EFT questions on special taxes and fees, call our Customer Service Center at 1-800-400-7115 (TTY:711). Staff is available to answer your questions weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Credit Card Payments

You can use your American Express®, Discover/Network®, MasterCard®, or Visa® credit cards to make payments for:

- Sales and use tax returns and prepayments
- Special taxes and fees returns and prepayments
- Accounts payable
- Audit payments
- Fee payments

Accounts eligible to file returns online will be able to file returns and make a credit card payment in one transaction.

You can also make a credit card payment over the Internet by visiting our website or calling the credit card processing vendor at 1-855-292-8931. The credit card vendor will charge 2.3 percent of the transaction.
amount for this service. This service fee is retained by the vendor and is not revenue to the BOE. The minimum fee is $1. To learn more about the credit card program, visit our website and click on the Make a Payment tab, or call our Customer Service Center.

Request a payment plan

We understand you may sometimes have difficulty paying your liabilities. When you do, the BOE is ready to work with you to find the best available solution. Let us help you avoid more penalties and interest. If you can’t pay your total past due amount, you can request a payment plan. With a payment plan, you can pay your balance over time, potentially saving yourself additional penalties and interest.

You can quickly apply online and receive instant feedback and, in some cases, instant approval. Click the Online Services tab and then the Payment Plan tab to begin. You can schedule your payments on dates you choose: monthly, biweekly, or weekly payments.

Almost any tax or feepayer with a past due amount can apply. You can propose payments of any amount greater than $10, but we prefer plans paying off the balance within six (6) months.

You are not eligible to apply for a payment plan if:

- You recently submitted, or are currently participating in, our Offer in Compromise program.
- Your account is in bankruptcy, probate, or receivership.
- You already have a pending or existing approved payment plan.
- Your seller’s permit or license is revoked.

Request relief online

You can use our online services to request that the BOE consider the cancellation (relief) of penalty, interest charges, and/or fees incurred. You only need your account number, User ID, and password to get started.

Any taxpayer or feepayer, or their representative, can submit requests online for:

- Relief from penalty
- Relief from interest due to unreasonable error or delay by the BOE or Department of Motor Vehicles (DMV)
- Relief from penalty and interest due to a disaster
- Relief from collection cost recovery fee
- Declaration of timely mailing
- Extension of time in which to file a tax/fee return

Just click on the Online Services tab and then the Relief Request tab to learn more about relief.

Request tax relief during a disaster

The BOE frequently offers emergency tax relief to businesses affected by emergencies including fires, floods, and earthquakes. Victims of emergencies may be given more time to file tax returns, receive relief from interest, receive deferments or adjustments for certain property taxes administered by the BOE, obtain refunds of taxes paid on damaged cigarettes and alcoholic beverages, and receive assistance in reconstructing financial records. You can request relief online at www.boe.ca.gov.

Click on the Online Services tab and then the Relief Request tab to learn more about relief.
Know your tax rate

Sales and use tax rates vary depending on the location of the sale or use. A base sales and use tax rate applies statewide. In addition to this base tax rate, some cities and counties have voter- or local government-approved district taxes. In some areas, there is more than one district tax in effect. In others, there is no district tax in effect. More than 75 percent of all businesses in California are located, or do business in, areas with a district tax rate.

On our website, click on the Find a Tax Rate by Address button and input an address to find the exact tax rate for the location.

The BOE offers an online mapping tool that anyone can use to determine the current sales and use tax rate for a specific address. By simply entering an address, the tool pinpoints the location on a map, provides the tax rate for that specific address, and shows the entire area where that rate applies.

You can look up a tax rate by address at www.boe.ca.gov/knowyourrate.

Check permits or verify licenses

Online

If a customer submits a resale certificate to buy an item for resale, you can verify whether the seller’s permit number appearing on the resale certificate is valid. You can also check the status of a cigarette and tobacco products license, or whether a vendor of covered electronic devices (CEDs) is registered to collect and pay the electronic waste recycling fee.

You can also use the site to verify owners of underground storage tanks for the Underground Storage Tank Maintenance Fee Program. Go to the tab, Permits & Licenses, on our website and then scroll down to the heading, How do I verify a permit or license?, to enter the account or permit number.

When you enter the account or permit number you are checking, do not enter letters or dashes; simply enter the numbers. You can print out the reply information and keep it with your tax records.
By Phone
Call us to verify the seller’s permit of your customer. Enter the account or permit number and use either our automated service or call our Customer Service Center.

1. Automated Seller’s Permit Verification Service: 1-888-225-5263
You may call this toll-free number at any time to verify a seller’s permit. You will not have access to a customer service representative at this number.

2. Customer Service Center: 1-800-400-7115
You can ask one of our customer service representatives to verify the permit number. Representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Mexican Merchant Resale Verification
To verify the validity of Mexican Merchant identification cards or resale certificates, please call our San Diego office at 1-858-385-4700, or contact your local BOE field office.

Visit OPEN BOE Data Portal for financial information
The BOE’s Open Data Portal provides easy access to comprehensive tax revenue and expenditure data. It provides a range of historical data, such as taxable sales in California and includes information on other tax and fee programs.
OPEN BOE allows users to easily download or export the data into various formats, including charts and graphs. Users may view, export, redistribute, and republish this information.

Order cigarette stamps
Licensed cigarette distributors can order cigarette stamps and check on the status of their orders online. To use this system, you must be a registered stamp purchaser and have a valid email account, User ID, and password.
INDUSTRY GUIDES, SEMINARS, CLASSES, AND VIDEOS

Keeping up with changing tax laws can be challenging for any business. We offer training and assistance to help you stay informed. Event information is also available on our website. Click on the tab, News & Events.
Industry and Tax Guides, Seminars, Classes, and Videos

Industry Guides

The BOE’s Industry and Tax and Fee Guides are one-stop-shops for owners and operators looking for information on key tax and fee issues important to their businesses.

Each guide covers the most common industry issues and includes links to relevant resources, all in a convenient tab-based format. The BOE is constantly evaluating, updating, and adding guides. Check back often for the latest information. Some examples of the Industry Guides available:

- **Agricultural Industry** (also available in Spanish)
- **Auto Repair Garages** (also available in Spanish)
- **Caterers**
- **Construction Contractors** (also available in Spanish)
- **Gas Station Operators** (also available in Chinese, Korean, Spanish, and Vietnamese)
- **Grocery Stores**
- **Liquor Stores** (also available in Chinese, Korean, Spanish, and Vietnamese)
- **Mobile Phone Vendors**
- **Nonprofit Organizations**
- **Out-of-State Retailers**
- **Restaurant Owners** (also available in Chinese, Korean, Spanish, and Vietnamese)

Other Tax and Fee Guides are available for specific topics. These include:

- **Manufacturing and Research & Development Exemption** discusses qualifications for a partial exemption of sales and use tax on certain manufacturing and research and development equipment purchases and leases.
- **New Permit and License Holders** helps new business owners understand how to avoid problems with your taxes and fees.
- **Tax Practitioners Information Portal** provides tax practitioners with information to help their clients with BOE-administered programs.
- **Green Technology** supplies businesses with information about the tax laws that come from the growth experienced in this industry.
- **Veteran’s Tax Topics** explains the sales and use tax and property tax topics that are important to veterans and veteran’s organizations.

*Please note:* The Industry Guides are a source of valuable information and complement the BOE’s many online publications; they are not a substitute for any applicable laws and regulations.

Interactive learning opportunities

**Telephone townhalls**

Telephone townhalls are another avenue for the BOE to interact with and educate taxpayers and feepayers. Individuals can register online by clicking on the tab, **News & Events**, then **Events & Calendar**, and then **Townhall Meetings** for a meeting of interest and can later participate by phone, listening to the experts share their knowledge and answer subject-related questions posed by townhall participants.

**Webinars**

Webinars are interactive information and educational sessions provided by the BOE to the taxpayers and feepayers via the Internet. They include topic-specific information for the attendee regarding their particular business or tax/fee needs, as well as general questions or topics. The greatest benefit is the ability for a live question and answer segment between attendees and subject matter experts from the BOE.
Speakers Bureau Events

Speakers Bureau Events are sponsored and coordinated by industry associations, practitioners, nonprofit or community-based organizations, and other local and state agencies. These outside entities invite the BOE to participate at events by providing a speaker, conducting workshops, staffing exhibit tables and/or including information in the event programs.

Seminars

Small Business Seminars

Each year, the BOE partners with the Employment Development Department (EDD), the Franchise Tax Board (FTB), the Internal Revenue Service (IRS), and local government agencies to offer free, educational conferences for business owners. At our information booths in the exposition area of many seminars, you can find answers to your questions. You can also take classes given by our tax experts. We announce the events by sending emails, mailing invitations to area businesses, displaying posters, distributing flyers in public places (including libraries and government offices), and providing information in the local print, broadcast, and social media. You can register online for these seminars by clicking on the tab, News & Events, then Events & Calendar.

Industry Seminars

We provide periodic, free industry-specific seminars to help those businesses better understand how taxes and fees apply to their business activities. If you are a registered taxpayer, we will contact you by email when a seminar is scheduled for your industry group. You can also check our website for events in your area.

Nonprofit Educational Seminars

We conduct free, multi-agency seminars for nonprofit and exempt organization participants throughout California. These events bring together BOE sales and use tax and property tax experts as well as representatives of EDD, FTB, IRS, and the Attorney General’s Office (AG). Participants are able to attend presentations and receive individualized tax advice. Continuing Education (CE) credits are offered to attendees for some portions of the seminar workshop. You can register online for these seminars by clicking on the tab, News & Events, then Events & Calendar.
California Cigarette and Tobacco Products Licensing Seminars

We also offer interactive classes on our Cigarette and Tobacco Products Licensing Program and related tobacco tax laws. The classes are designed to inform, answer questions, and help California sellers of cigarettes and tobacco products understand their requirements and avoid penalties. You will learn:

- Who must be licensed
- What brands of cigarettes can be sold in California
- What records must be maintained on the premises
- What to expect during a cigarette and tobacco licensee inspection
- When cigarette and tobacco products may be seized
- How to avoid fines and penalties
- What rights licensees have

You can register online for these seminars by clicking on the tab, News & Events, then Events & Calendar.

Classes

Basic Sales and Use Tax Seminars

The BOE offers classes that take you through the tax basics of owning and operating a business. The instructor-led classes teach participants how to prepare and file a sales and use tax return, support and claim or deduct exempt sales, use a resale certificate, determine what is taxable and nontaxable labor, and maintain adequate records.

You can register online for these classes by clicking on the tab, News & Events, then Events & Calendar, and finally Sales and Use Tax Classes. The schedule gives the date, time, place, and language of each of the classes.

Select the course title that most interests you and click on the Submit button. The roster of classes under that topic will appear with up-to-date information including parking availability. Currently, classes are scheduled in English, Spanish, Vietnamese, and Chinese (Cantonese and Mandarin).

Sales and Use Tax Return Preparation Classes

Some of our field offices offer free tax return preparation classes to help you complete your sales and use tax return. They are held each quarter before the quarterly return due date. Some offices offer classes in Spanish or other languages. You can register online for these classes by clicking on the tab, News & Events, then Events & Calendar, and finally Sales and Use Tax Classes for an up-to-date roster of available classes.

Online Filing Clinics

We also hold online filing clinics at many of our field offices. You can register online to attend one of these instructor-led classes by clicking on the tab, News & Events, then Events & Calendar, and finally Sales and Use Tax Classes. Select Online Filing Clinic from the first drop down menu and select the language and location where you would like to take the class.

Online seminars

We offer Online Seminars designed to give you access to the information that is presented at the various live BOE seminars. Here, you can learn about a variety of topics that may affect your business or organization on your own time and at your own pace.
Seminars for Nonprofit, Exempt, and Faith-Based Organizations

The online Nonprofit Seminar material covers the information presented at the live BOE seminars for nonprofit, exempt, and faith-based organizations. Much of this information is also presented in other languages. To locate this information, simply click on the tab, News & Events, then Events & Calendar, and then click on the Online Seminars selection.

Topics include Property Tax Exemptions, Sales and Use Tax for Nonprofit Organizations, and Nonprofit and Exempt Publications.

Small Business Owner Presentations

Our Business Owner webpages give you access to the information that is presented at the BOE’s live Small Business Seminars. In addition, much of this information is presented in other languages. Whether you are planning to start a new business or grow an existing one, you will find useful information here. To locate this page, click on the tab, News & Events, then Events & Calendar, and then click on Online Seminars.

Online classes

As an alternative to attending an instructor-led class, you can watch our online presentations, which provide the same sales and use tax information in a self-paced environment. Visit our website and click on the tab, News & Events, then Events & Calendar, and finally click on Online Seminars.

Basic Sales and Use Tax

This class shows you how to prepare a sales and use tax return, report exempt sales, use a resale certificate, determine what is taxable and nontaxable labor, and maintain adequate records. In addition, much of this information is presented in other languages.
Introduction and Registration
Watch the eFile Video Tutorial to learn how to register as an eClient on the Internet. This video is also available in Spanish.

Filing Demonstration Tutorial
The eFile Demonstration provides hints and reminders as it instructs you how to properly complete the sales and use tax return. The demonstration is also available in Spanish.

Filing Use Tax Video Tutorial
This tutorial is a helpful, step-by-step video that explains how to complete the use tax return. Specific to use tax, the video provides you with the basic information you will need to successfully finish the use tax return. A Spanish version is also available.

Cigarette and Tobacco Products Retail Sales
This presentation informs retailers about licensing requirements, site inspections, and the retention of invoices on the premises, product seizures, citations and violations resulting in penalties and fines, suspended and revoked licenses, as well as the appeals processes. This video is also available in a number of languages.

An Important Message from the Taxpayers’ Rights Advocate Office
This short video explains what services are available to you once you have exhausted all other avenues and have not been able to resolve your tax or fee issue. It gives you contact information and resources where you can find out more about your rights as a taxpayer. This video is available in Chinese, Korean, Spanish, and Vietnamese.

Your Appeal Hearing
To assist taxpayers with appeals, the BOE created an online video for those who plan to represent themselves during their hearings before the elected Board Members.

This short video assists taxpayers new to the appeal and hearing process and will help you understand how to prepare for the hearing. It offers a breakdown of the BOE literature provided to appellants, explains the hearing schedule, and directs taxpayers to our other helpful BOE resources.

In addition, the video includes informal advice, such as visual guides to using the microphone and information on how to make the best use of the time provided in the hearing.

You may also download publication 143, Your Appeal Hearing Before the Board Members, which is the companion piece to the video.

Your Assessment Appeal
This video was specifically designed to assist property owners planning to appeal their residential property assessment. This 25-minute video covers the application process and hearing details, defines terms, and discusses basic appraisal techniques. It also explains what exactly can be appealed and outlines the timing of the appeal application process.

You may also download publication 30, Residential Property Assessment Appeals, which contains more detailed information.
BOE ASSISTANCE

The BOE is committed to helping all California businesses and individuals comply with the state’s complex and changing tax laws.

The BOE offers a full range of services tailored to the diverse needs of the state’s businesses from 24-hour online services to personal assistance with tax compliance questions.
Request written tax advice

If you have specific or complex questions regarding how a tax or fee applies to your business transactions, you may mail us a written request for clarification. Please send your request to the BOE office that handles your account. You can find a list of field offices on our website. Be sure to identify yourself (or, if you’re writing for someone else, identify that person), include your account or permit number, and fully describe the facts and circumstances of the transaction in your request.

Our staff will mail you a written response. If we later determine that our written advice regarding a transaction was incorrect, you may be relieved of certain taxes, penalties, and interest under specific circumstances.

More information is available on our form, BOE-8, Get It in Writing, under the Forms & Pubs tab on our website.

Contact the Taxpayers’ Rights Advocate

If you are unable to resolve a problem through normal channels (for example, by speaking to a supervisor) or if you would like to know more about your rights under the law, please contact the Taxpayers’ Rights Advocate for help.

You may write to:
Taxpayers’ Rights Advocate MIC:70
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0070


To learn more about the Taxpayers’ Rights Advocate Office and your rights, visit our website and click on the Taxpayers’ Rights Advocate link at the bottom of any page.

Take advantage of the Tax Appeals Assistance Program

Taxpayers and others with appeals before the Board Members are able to seek free legal assistance through the BOE's Tax Appeals Assistance Program, which is overseen by the Taxpayers’ Rights Advocate.

Supervised by BOE tax attorneys, qualified law students advise individual clients with pending appeals before the Board, research and draft appeal briefs, and handle other matters on behalf of the client. Assistance is offered to qualifying individuals (the program is available for low-income individuals with a liability not more than $20,000) with state income tax appeals, consumer use tax appeals, cigarette and tobacco license appeals, and some sales tax appeals for which a decision by the Board has been requested.

Please note: The BOE’s Tax Appeals Assistance Program is not able to provide assistance with appeals of property tax assessment. Please contact your county or see the BOE’s Your Assessment Appeal video.

To seek assistance through the Tax Appeals Assistance Program, please call the Program Coordinator in the Taxpayers’ Rights Advocate Office at 1-916-319-9199. To learn more about the program, follow the link on the Taxpayers’ Rights Advocate Office webpage.
Ask for a Taxpayer Educational Consultation

The BOE offers individualized tax education and assistance to new taxpayers during their first year of business through the Taxpayer Educational Consultation Program. Experienced BOE auditors perform the consultations. During your consultation, the auditor discusses with you your business operations, maintaining records and reviews a few sample transactions in your records. The auditor also explains the application of taxes that apply to your operations and potential problem areas that may affect the proper reporting of the taxes. Please visit the Taxpayer Education Consultation Program for more detailed information about this service.

Taxpayers must meet certain requirements to participate in the program. To see if you qualify, contact your nearest BOE field office or email EducationConsultation@boe.ca.gov.

Request a speaker

As one of our outreach programs, we provide speakers at programs for professional societies, industry and trade groups, governmental organizations, and local schools statewide, to educate individuals about tax and fee laws and their rights and responsibilities. We also provide speakers for seminars for business owners in languages such as Chinese, Korean, Spanish, Thai, and Vietnamese.

If you are interested in securing a speaker for your event, please visit www.boe.ca.gov/info/speakers_bureau.htm. You will receive a confirmation of receipt upon your submission of the form.

Request language assistance

The BOE translates many publications to assist non-English speaking taxpayers and feepayers. The free publications cover general tax information and information geared to specific types of businesses. Our most commonly requested publications are available in Chinese, Korean, Spanish, and Vietnamese. In addition, we have visual training on subjects such as online registration and cigarette and tobacco tax laws. You can find all this information under the Languages tab in the header of our website.

Throughout the state, our bilingual staff provides services to taxpayers and feepayers who need help in languages other than English. Assistance is available through our Customer Service Center, as well as our field offices. We also provide interpreter services for Board hearings. You can make arrangements with the Board Proceedings Division before your hearing by calling 1-916-322-2270.

Have equal access to BOE services

The BOE complies with the Americans with Disabilities Act (ADA) and provides equal public access to our services. Documents in alternative formats and other reasonable accommodations may be requested from our ADA Coordinator, who can be reached by writing to:

ADA Coordinator  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0019

If you need accommodation under the ADA, you may also contact your local BOE field office.
Request public records

The BOE is required to make public records available to everyone. In fact, the public records you want may already be available on our website. We suggest you check the website and, if you don’t find what you need, contact us to see if the records are available or request copies of public records.

You will need to file a written request for specific public records. Within ten days of the date we receive your request, we will notify you whether we can legally share those records with you. If we can disclose the requested records, we will either provide you with the records, or give you an estimate as to when they will be ready. If the law prohibits us from disclosing certain records, we will respond in writing citing the reason we cannot provide the requested information.

If you need more information about obtaining public records from us, please contact our Disclosure Officer at 1-916-445-2918, or visit our website at www.boe.ca.gov/info/publicrecords.htm.

Report tax fraud

Tax evasion hurts California’s economy as legitimate businesses are confronted with unfair competition, funding for public resources are lost, and employees are forced to work in conditions without basic protections or may even lose their jobs. Tax fraud hurts everyone, help us help you.

You can report criminal tax evasion, piracy, counterfeiting, human trafficking, and other crimes on the BOE website by clicking on:

- The Report Tax Fraud link at the bottom of any webpage
- The Tax Recovery and Criminal Enforcement (TRaCE) link at the bottom of any webpage. Click on the Report a Crime tab to report crimes or to see different options.

Beware of tax collection scams

In the past year, the BOE received reports of threatening scams to fraudulently collect alleged tax debts. These callers usually demand immediate payment for a tax amount owed and threaten the taxpayer or feepayer with jail. These cases appear related to scams where callers impersonate the Internal Revenue Service agents.

Be aware that we do contact taxpayers or feepayers in an attempt to collect tax debts. However, our agents do not threaten taxpayers or feepayers with jail if they fail to make an immediate payment. Our contacts by telephone are also preceded by a written notice of the tax or fee debt we are attempting to collect.

Report the call details of a possible telephone scam by calling our Customer Service Center at 1-800-400-7115.
The Board’s five Members serve concurrent four-year terms as the nation’s only elected tax board. Their popular election ensures that the BOE’s tax program administration remains directly accountable to the people.

Four Members are elected by district. The fifth Member, the State Controller, is elected at large and serves in an ex-officio capacity.
Find Your Board Member

The Find Your Board Member feature on our website allows you to key in your address and quickly find the contact information for your Board Member. This information includes the Member’s email address and website. You can also find your nearest field office from this screen by clicking on the appropriate button. Using this feature, you can communicate directly with your Board Member by email or by phone.

Board Member homepages

Each of our Board Members maintains a homepage on our website where you can learn more about them. There you will find more information about your specific Board Member, your district, upcoming educational opportunities, and ways to contact the Member.

Public meetings

If you attend a public BOE meeting, you will have the opportunity to see our elected Board Members as they carry out their official duties. You may also participate in public hearings and comment on proposed regulations before they are adopted. Our meetings are held throughout the year. The Board meets monthly primarily in Sacramento and, as necessary, in other locations throughout California, such as Culver City.

You can watch the Board meetings online as well. Scroll down to Board Meetings on our homepage and click on the arrow to select the meeting of your choice.

Taxpayers’ Bill of Rights hearings

The BOE holds annual Taxpayers’ Bill of Rights hearings in Sacramento and Culver City. During the hearings, the Board Members listen to the public’s suggestions, comments, and concerns.

The BOE conducts separate Taxpayers’ Bill of Rights hearings regarding business taxes and fees, and property taxes. At the business taxes hearings, you can comment on the administration of sales and use taxes, and special taxes and fees. At the property tax hearings, you can comment on the administration of state and local property tax.

The hearings are announced in the BOE’s tax newsletters, noticed on the BOE’s website, and advertised on flyers and posters, which are distributed and displayed in public places, including government offices. To be placed on a hearing notification list, please contact the Taxpayers’ Rights Advocate at 1-888-324-2798. To learn more about the hearings, click on Taxpayers’ Rights Advocate at the bottom of any webpage and select Taxpayers’ Bill of Rights Hearings.
HOW ARE WE DOING?

Drop us a line or give us a ring. We would like to hear about your BOE experience and are happy to answer any questions.
Have a suggestion?

We would like to hear about your BOE experience. Each of our office locations has a suggestion box and customer service survey forms to let us know how we are doing. We appreciate your comments and suggestions and use them to help improve our programs and services.

Complete a customer service survey

We appreciate hearing from our taxpayers and feepayers and encourage you to fill out a customer survey. We include surveys in some of our correspondence to you. You can also go to our website to take the survey. Find the Tell Us How We Are Doing survey under the Contact Us tab.

Complete an audit survey form

Following a sales and use tax audit, taxpayers are encouraged to provide their comments by completing an audit survey form. The surveys provide valuable information on the effectiveness of the BOE’s audit program and help us improve procedures to better serve the business community and taxpayers.

An online audit survey is also available for audits of special taxes and fee accounts. The survey can be found on our website under the Taxes & Fees tab and then select the Special Taxes and Fees Overview link. Then, under the Quick Links heading, choose the Customer Service Survey link.

Fill out an online services survey form

The Registration and the Relief Request surveys are also available. The survey responses will allow the BOE to improve our online services. The surveys can be found online on our website under the Contact Us Tab.
FREE BOE PUBLICATIONS

We have a number of publications available to answer your tax and fee questions. They include general information, publications for specific types of business activities, tax and fee laws, and other printed materials.

Many publications are also available in languages other than English.
Publication 51A, BOE Publication and Resource CD-ROM

The BOE Publication and Resource CD-ROM contains links to tax and fee publications that direct you through the entire process from starting your business through accurately filing returns, to your rights as a California taxpayer or fee payer. It also contains a number of videos and virtual seminars that will give you information that may help your business or organization.

Ordering Publications

You can obtain publications by:

- Visiting our website at www.boe.ca.gov and printing the publications you need.
- Requesting publication 51A, BOE Publication and Resource CD-ROM, on our online ordering system, on our website. (Click on the Forms & Pubs tab and scroll down to the Online Ordering System link. Complete the Address Information before scrolling down to select Pub 51A.)
- Calling our toll-free number, 1-800-400-7115, and requesting that we mail you a copy of the publication you need. Leave a message at any time or talk to a representative during normal business hours.
- Visiting your nearest BOE field office. Please call first to make sure the item you need is in stock.

About Edition Dates

Publications are shown with the most recent revision date. (The revision date for non-English publications may be different than the English version.) We revise our publications periodically. If you want to make sure you have the most recent edition, please check the list of publications on our website or call our toll-free number for assistance.
APPENDIX 1: BOE CD-ROM CONTENTS

The BOE Publication and Resource CD-ROM may be used with this resource guide.

It provides tax publications to guide you through the entire process from starting your business through filing returns, as well as informing you about your rights as a California taxpayer.

Some of these publications are also available in languages other than English.
**Section 1: Start Your Business**

51  **Board of Equalization Resource Guide to Free Tax Products and Services for Small Businesses**—provides a listing of all the free products and online services the BOE provides to taxpayers and fee payers. There are descriptions of helpful publications as well as educational classes and seminars that are available as resources for those doing business in California.

73  **Your California Seller’s Permit**—contains useful information for small business owners about why, how, and when to obtain a seller’s permit and includes information on applying taxes to sales, reporting taxes in general, using online services, and keeping records. It also explains the use of a resale certificate and discusses procedures for buying, selling, or discontinuing a business.

107  **Do You Need a California Seller’s Permit?**—provides concise information about the reasons and requirements for obtaining a seller’s permit and also explains the difference between a seller’s permit and a resale certificate.

170  **Striking Gold in California**—contains helpful information from the BOE, EDD, FTB, and IRS about how taxes apply to small businesses. It also identifies all of the relevant federal and state tax agencies, and provides contact information for the various state and federal tax agencies.

**Helpful Publications**

44  **District Taxes (Sales and Use Taxes)**—provides information on the application of district tax to your sales and purchases. This resource begins by explaining what a “district” is, what “district taxes” are, and who is responsible for paying them. It then continues by covering the specific application of district tax to various types of transactions including sales across district lines.

53B  **10 Sales & Use Tax Questions for the Business Person**—answers the ten most common sales and use tax questions asked by a business person.

58A  **How to Inspect and Correct Your Records**—provides information to help individuals who wish to gain access to or correct personal information about themselves in BOE records, as permitted by the Information Practices Act.

61  **Sales and Use Taxes: Exemptions and Exclusions**—contains two comprehensive listings of the exemptions and exclusions from California sales and use taxes. The first list is organized by category; the second is alphabetical.

100  **Shipping and Delivery Charges**—explains how sales and use tax applies to shipping and delivery charges. It also clarifies how to keep records, make sure that your invoices are clear and specific about delivery-related charges.

103  **Sales for Resale**—breaks down the complicated matter of sales for resale into easy-to-understand terms. The publication explains what information should be provided on a resale certificate, when a resale certificate should be accepted, and how a seller’s permit number on a resale certificate can be verified.

105  **District Taxes and Delivered Sales**—covers the basic rules of applying district tax to sales of merchandise delivered in California.

109  **Internet Sales**—explains what types of Internet sales are subject to California sales and use taxes.
Appendix 1

116 Sales and Use Tax Records—describes the general sales and use tax recordkeeping requirements for most businesses.


Out-of-State Sellers

53A 10 Consumer Sales and Use Tax Questions—answers the ten most common sales and use tax questions asked by consumers.

77 Out-of-State Sellers: Do You Need to Register with California?—gives an overview of the registration requirements for out-of-state retailers who are also engaged in business in California.

101 Sales Delivered Outside of California—explains when California sales tax applies and does not apply to merchandise delivered outside of the state.

104 Sales to Residents of Other Countries—explains how to determine how tax applies when a business sells an item to a resident of another country.

178 Voluntary Disclosure Program—discusses the two voluntary disclosure programs for reporting use tax, the In-State Voluntary Disclosure Program for purchases bought from a retailer outside the state, and the Out-of-State Voluntary Disclosure Program for sales to consumers in California.
Section 2: File Your Return

Publications to Get You Started

<table>
<thead>
<tr>
<th>Publication</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>89ST</td>
<td>EFT Quick Reference Guide/Special Taxes Electronic Funds Transfer (EFT) Program — offers an overview of Electronic Funds Transfer (EFT) information for special taxes and fees accounts.</td>
</tr>
<tr>
<td>159EFT</td>
<td>Guide to Online Filing for EFT Accounts — outlines why the BOE-file system is the easiest and fastest way to file a return and make an EFT payment in one easy and paperless transaction.</td>
</tr>
<tr>
<td>172</td>
<td>IFTA eFile Guide — explains the benefits of online filing, gives an overview of our BOE-file system, and specifies how to register and file a return and payment for International Fuel Tax Agreement (IFTA) clients.</td>
</tr>
<tr>
<td>439</td>
<td>Online Services — explains the benefits of registering, filing, and paying online.</td>
</tr>
</tbody>
</table>

Publications to Help You File Your Return

<table>
<thead>
<tr>
<th>Publication</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>44</td>
<td>District Taxes (Sales and Use Taxes) — See Section 1.</td>
</tr>
<tr>
<td>61</td>
<td>Sales and Use Taxes: Exemptions and Exclusions — See Section 1.</td>
</tr>
<tr>
<td>73</td>
<td>Your California Seller’s Permit — See Section 1.</td>
</tr>
<tr>
<td>75</td>
<td>Interest, Penalties, and Fees — explains when interest and penalty charges apply and how they are calculated. Information is also provided on situations in which interest and penalty charges can be waived.</td>
</tr>
<tr>
<td>82</td>
<td>Prepaid Sales Tax and Sales of Fuel — covers the requirements for collecting a prepayment of sales tax on fuel and should be of particular interest to wholesalers and suppliers of fuels.</td>
</tr>
<tr>
<td>103</td>
<td>Sales for Resale — See Section 1.</td>
</tr>
<tr>
<td>116</td>
<td>Sales and Use Tax Records — See Section 1.</td>
</tr>
</tbody>
</table>

Section 3: Tax Rates

<table>
<thead>
<tr>
<th>Publication</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>44</td>
<td>District Taxes (Sales and Use Taxes) — See Section 1.</td>
</tr>
<tr>
<td>105</td>
<td>District Taxes and Delivered Sales — See Section 1.</td>
</tr>
</tbody>
</table>

Special tax and fee program rates are program specific and can be found on www.boe.ca.gov.

Section 4: Close Your Business

<table>
<thead>
<tr>
<th>Publication</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>56</td>
<td>Offer in Compromise — explains the BOE Offer in Compromise Program for individuals and businesses that cannot pay the full tax or fee balance they owe. This program is available to discontinued businesses as well as qualified open businesses.</td>
</tr>
<tr>
<td>57</td>
<td>Innocent Spouse Relief for Individuals That Were Married or Registered Domestic Partners — outlines when innocent spouse relief from taxes and fees is available to persons who are divorced or separated.</td>
</tr>
<tr>
<td>58A</td>
<td>How to Inspect and Correct Your Records — See Section 1.</td>
</tr>
</tbody>
</table>
Appendix 1

Closing Out Your Seller’s Permit—explains when and how businesses should close out their permit with the BOE.

Sales and Use Tax Records—See Section 1.

Filing a Claim for Refund—explains how to file a claim and establish an entitlement to a tax refund from the BOE.

Section 5: Special Taxes and Fees

Alcoholic Beverage, eWaste, Emergency Telephone Surcharge, Environmental Fee, Tire Fee, Fuels, and Other Special Tax and Fee Programs

Emergency Telephone Users (911) Surcharge—provides basic information to taxpayers about the Emergency Telephone Users Surcharge Program. It covers who must register, when payments are due, and how the revenues are used.

Underground Storage Tank Fee—provides general information about the fee program associated with owning an underground storage tank in California and using it to store petroleum products.

Environmental Fee—provides basic information about the Environmental Fee for hazardous materials including what the fee is, what industry groups are affected, which businesses and organizations must file returns and pay the fees, including how and when the fees are due.

California Tire Fee—provides a summary of the California Tire Fee and answers basic questions about who must register, how to collect the tire fee, and how to pay it.

Alcoholic Beverage Tax—provides a summary for manufacturers of beer and distilled spirits, importers of alcoholic beverages, and wine growers. This publication answers the frequently asked questions about the alcoholic beverage tax including who owes it, and when the tax is due.

Occupational Lead Poisoning Prevention Fee—explains the basic elements of this fee program. It covers the purpose of the fee, who pays the fee, how payments are made, and when waivers might apply.

Electronic Waste Recycling Fee—gives a basic overview of the fee program describing the types of product subject to the fee and who must register and pay the fee.

Biodiesel and California Tax—explains how California fuel and sales taxes apply to the production, sales, use, and importation of biodiesel and other biofuels.

Straight Vegetable Oil (SVO)—Waste Vegetable Oil (WVO) Biodiesel Outreach—explains how the California Road Tax applies to people modifying their vehicle to run on SVO or WVO.

Waste Vegetable Oil (WVO)—explains how the California Road Tax applies to those using WVO to produce biodiesel fuel.

Cigarette and Tobacco Products Taxes

Cigarette Distributor Licensing and Tax Stamp Guide—provides information for California cigarette distributors on how to purchase California cigarette tax stamps and how to become a licensed cigarette distributor.
Appendix 1

Sales of Cigarettes and Tobacco Products in California—License Requirements for Retailers—gives an overview of the license requirements for businesses making retail sales of cigarettes and tobacco products in California. It answers the most frequently asked questions such as who needs a license, how to apply for a license, what a license costs, and what enforcement measures are taken for noncompliance.

Cigarette and Tobacco Products Taxes—provides basic information about two types of excise taxes—the cigarette tax and the cigarette and tobacco products surtax. It describes when these taxes apply and who is required to register.

Cigarette and Tobacco Product Inspections—gives an overview of the routine inspection process authorized by state laws that control the sale of cigarette and tobacco products in California.

New California Counterfeit-Resistant Cigarette Tax Stamp—shows the BOE’s counterfeit-resistant cigarette tax stamp was improved in July 2010 and explains why it was created.

Master Settlement Agreement—explains why the BOE licenses sellers of cigarette and tobacco products and conducts cigarette and tobacco product inspections at sales locations, and what laws established these requirements.

Flavored Cigarettes Banned in the United States—provides information about flavored cigarettes and roll-your-own tobacco that are banned from manufacture, import, or sale in the United States. It also explains the importance of the California Tobacco Directory that lists the cigarettes and roll-your-own tobacco brands authorized for sale by manufacturers that have timely and accurately met certification requirements.

Motor Carrier Office

California Use Fuel Tax: A Guide for Vendors and Users—helps vendors and users understand California’s use fuel tax. It is an introduction to the use fuel tax and covers the kinds of fuel subject to the tax, and those persons responsible for collecting or paying the tax.
California IFTA Guide to the International Fuel Tax Agreement—provides interstate truckers with information on the IFTA program. IFTA is an agreement among the states and the provinces in Canada that simplifies fuel use tax reporting by motor carriers that travel both inside and outside California. This guide explains the responsibilities of an IFTA licensee. It addresses California’s IFTA licensing procedures, license, and decal fees, security requirements, IFTA credentials, license renewals, cancellations, revocations, and licensing requirements for leased vehicles.

California IFTA Introduction to the International Fuel Tax Agreement–Consolidated Fuel Tax Reporting for Interstate Motor Carriers—is an abbreviated version of publication 50, defining IFTA and answering the frequently asked questions about IFTA.

Do You Need a California Fuel Permit or License?—gives a brief overview about California fuel permits for diesel-powered vehicles used in interstate commerce and vehicles powered by liquefied petroleum gas (LPG), liquefied natural gas (LNG), compressed natural gas (CNG), or certain alcohol fuels.

IFTA eFile Guide—See Section 2.

Section 6: Helpful Publications by Business Type and Need

Business Type (Industry Specific)

Construction and Building Contractors-Sales and Use Taxes—explains how sales and use tax applies to construction and building contractors.

Dining and Beverage Industry—describes how sales and use tax applies to businesses that sell meals or alcoholic beverages, or both—such as bars, delicatessens, restaurants, and catering operations. It also contains information on how tax applies to complimentary food and beverages provided to guests at lodging facilities.

Liquor Stores—clarifies how sales and use tax applies to liquor stores and uses examples to explain what are taxable and nontaxable sales. It is not designed to apply to grocery stores, drug stores, department stores having liquor departments, or bars having off-sale licenses. These businesses are covered in separate publications.
Appendix 1

25  **Auto Repair Garages and Service Stations**—provides general information about how sales and use tax applies to the operations of vehicle repair garages and service stations. Portions of this text are also useful for taxpayers who operate mini-marts selling fuel. In addition to addressing sales and use tax issues, this publication includes information on the Diesel Fuel Tax Law, the Use Fuel Tax Law, the Motor Vehicle Fuel Tax Law, the California Tire Fee Law, the Oil Recycling Fee Law, and the Underground Storage Tank Maintenance Fee Law. These taxes and fees may also apply to business operations of auto repair garages and service stations.

27  **Drug Stores**—designed for persons who are responsible for drug store sales and purchases, it provides information on the taxability of common drug store transactions, such as sales of prescription drugs and sales of magazines, beauty supplies, food products, and so forth.

31  **Grocery Stores**—designed for owners, managers, and other operators of grocery stores, it provides basic information on the application of sales and use tax to grocery store sales and purchases. This publication defines a “grocery store” as an establishment engaging in the sale of food products and related items as its principal line of business. The term also includes separate grocery departments in department stores but does not include delicatessens, country, or general stores, and establishments that handle groceries as a sideline.

34  **Motor Vehicle Dealers**—provides information for motor vehicle dealers on the taxability of new and used vehicle sales and of charges associated with those sales, such as charges for license fees and dealer-installed extras. Information is also provided in this publication on the tax impact of trade-ins, discounts, rebates, and factory-dealer incentives. It also discusses sales that are exempt from sales and use tax, vehicle leasing and rentals, and mobile transportation equipment and the California tire fee.

35  **Interior Designers and Decorators**—explains to interior designers and decorators how tax applies to charges for sales of merchandise, professional fees, labor, subcontracted work, and shipping and delivery. It also addresses how tax applies to work involving improvements to real property, such as residential and commercial buildings.

36  **Veterinarians**—explains how sales and use tax applies to veterinary practices, including clinics, hospitals, or centers operated by veterinarians. In this publication, the term “veterinarian” is not limited to individuals, but also includes any firm, partnership, joint venture, association, limited liability company, corporation, syndicate, or any other group or combination acting as a unit to provide veterinary services.

37  **Graphic Design, Printing, and Publishing**—pertains to the graphic arts industry, and is designed to help customers and businesses determine what is taxable in the creation and production of artwork for visual communication, web or software design, the separation of artwork into individual colors for printing, typography, bookbinding, sign making, publishing, advertising and product packaging, digital prepress instruction, production of printed matter, and other related activities.

38  **Advertising Agencies**—discusses the rules that apply when advertising agencies purchase products and services on behalf of clients. It also helps advertising agencies determine when they are regarded as a retailer and how tax applies to their sales as retailers.

40  **Watercraft Industry**—provides useful information to watercraft sellers, brokers, purchasers, and operators. It explains watercraft principal use and functional use exemptions. It contains information on the taxability of watercraft sales, methods of tax reporting and payment, and the respective tax reporting responsibilities of registered sellers, brokers, and buyers. It also contains information on sales of exempt watercraft.
Appendix 1

45  Hospitals and Other Medical Facilities—discusses the taxability of charges for medicines, other medical products and services, and food. The guidelines discussed in this publication are useful for all hospitals and medical facilities regardless of ownership, except those operated by the federal government. It may also be useful to medical supply companies and other members of the medical care industry.

47  Mobilehomes and Factory-Built Housing—explains how sales and use tax applies to sales and purchases of mobilehomes and factory-built housing. It provides basic information on dealer sales of new mobilehomes and related items, and describes common mobilehome dealer purchases, including purchases for resale. This publication also discusses the purchase of mobilehomes for delivery in California. However, it does not address homeowner obligations under property tax laws, mobilehome registration requirements, or building permits.

52  Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration—explains how either sales or use tax applies to the sale or purchase of vehicles or vessels for use in California unless an exemption applies. This publication contains examples of vehicle and vessel transfers that are not subject to California use tax, and explains how to apply for a BOE-111, Certificate of Use Tax Clearance, if you purchase or receive a vehicle or vessel in an exempt transaction.

62  Locksmiths—provides basic information on locksmith transactions, particularly those that involve work on personal property such as automobiles, furniture, and boats, as well as improvements to real property such as houses. It also describes how tax applies to charges for labor, materials, and supplies including trip or service charges and delivery charges. In addition, this publication contains information on recordkeeping and making sales and purchases for resale.

64  Jewelry Stores—explains how and when sales and use tax applies to charges for jewelry including labor charges. It explains how tax applies to charges for repair parts, sales to out-of-state and international customers, discounts, trade-ins, and credit sales. It explains the exemption for sales in bulk of monetized bullion, nonmonetized gold or silver bullion, and numismatic coins. It also provides you with general information on how sales and use tax applies to purchases of merchandise for resale, supplies for repairs, and other materials to use in the operation of your business.
Appendix 1

66 Agricultural Industry—explains how sales and use tax applies to the sale and purchase of agricultural-related supplies, equipment, machinery, and diesel fuel. It discusses the sale and purchase of food animals, feed, seeds, plants, rootstock, fertilizer, and liquefied petroleum gas (LPG) used on farms and in residences. It also explains all of the industry-specific sales and use tax exemptions that apply.

68 Photographers, Photo Finishers, and Film Processing Laboratories—explains how sales and use tax applies to the sale and purchase of photographs, digital images, and related products, as well as how tax applies to purchases of equipment, materials and supplies for photography-related businesses. It also identifies common nontaxable sales, and describes special situations that may apply to photography-related businesses.

111 Operators of Swap Meets, Flea Markets, or Special Events—defines the terms, “swap meet,” “flea market,” and “special event,” and discusses the documentation sellers and vendors must provide to the operator or owner of an event in order to sell merchandise.

118 Vending Machine Food Sales—explains when it is necessary to obtain a seller’s permit to make food sales through a vending machine. It also describes the difference between “partially taxable” sales and “fully taxable” vending machine sales. Additionally, a table shows how to calculate the tax owed on taxable sales.

120 Cell Phones and Other Wireless Telecommunication Devices—explains how tax applies to sales and purchases of cell phones even when they are advertised as “free.” The application of tax is the same for pagers and other wireless telecommunication devices.

122 Buying and Selling Dogs, Cats, and Other Nonfood Animals—provides information on the taxability of sales and purchases of animals (including birds, reptiles, and insects) that do not meet the definition of “food animals,” whether they are used for working stock, breeding, pets, or other purposes.

125 Dry Cleaners—clarifies the different types of dry cleaning businesses. Businesses providing only cleaning and preservation services that do not sell items or perform alterations do not need a seller’s permit or owe sales tax. However, businesses selling miscellaneous merchandise such as lint brushes and laundry bags, or making frequent alterations, repairs, or preservations of clothing and other household items, may require a seller’s permit to collect sales tax.

127 Organized Camps—defines “organized camps” as traditional camps that offer outdoor group living experiences such as camps operated by the YMCA and the Boy Scouts of America. Since camps are sellers of meals and other merchandise sold to campers, staff, and guests, they are required to hold a seller’s permit and pay taxes to the BOE.

146 Sales to American Indians and Sales in Indian Country—focuses on sales on American Indian reservations in California and sales to American Indians outside reservations. It is also intended to help American Indian purchasers understand how sales and use tax applies to their purchases.

281G Tax Help for the Restaurant Industry—provides answers to general questions about the restaurant industry and how tax applies to different items in stores.
Mobile Food Vendors Tax Guide—provides answers to general questions about mobile food vendors including a description of a mobile food vendor, how to register for a seller’s permit and the taxability of a mobile food truck vendor’s sales.

Tax Help for Grocery Stores—provides answers to general questions about the grocery store industry and how tax applies to different items in the stores.

Manufacturing and Research & Development Exemption Tax Guide—discusses the general nature of the new partial sales tax exemption allowing certain manufacturers, researchers and developers to pay a lower sales tax rate on qualifying equipment purchases and leases.

Business Need

Tax Information for City and County Officials—Local Sales and Use Transactions (Sales) and Use Tax—explains how the BOE administers laws that govern locally imposed sales and use taxes. This publication is designed to help city and county officials understand these tax programs and how they can use our services.

Sales to Purchasers from Mexico—explains there is no general exemption for sales to residents of other states or countries, and that sales in California to purchasers from Mexico are normally subject to tax. It also clarifies that some sales to Mexican residents may qualify as tax-exempt sales for export or nontaxable sales for resale, and explains what sellers must do to document their claim as an exempt sale.

District Taxes (Sales and Use Taxes)—See Section 1.

Leasing Tangible Personal Property—provides basic information on how sales and use tax applies to leases.

Shipping and Delivery Charges—See Section 1.

Sales Delivered Outside California—See Section 1.

Sales to the United States Government—provides information on sales and leases of merchandise to the United States government, which are generally exempt from California sales and use tax. This fact sheet outlines the circumstances considered for sales to be tax exempt. It also discusses instances where sales and leases are taxable. Sales to federal contractors are also explained.

Sales for Resale—See Section 1.

Sales to Residents of Other Countries—See Section 1.

District Taxes and Delivered Sales—See Section 1.

Combination Packages and Gift-Wrapping—explains how tax applies to food/nonfood combination packages or gift baskets. It also provides information about whether tax applies to gift-wrapping charges.

Do You Need a California Seller’s Permit?—See Section 1.

Labor Charges—explains when labor charges are subject to sales and use tax and provides examples of the different types of labor charges such as repair work, assembly, or fabrication.

Internet Sales—See Section 1.
California Use Tax Basics—provides an overview of use tax, including when it applies, and who is responsible for paying it.

Coupons, Discounts and Rebates—describes the most common types of discounts, and explains how tax applies to sales involving their use in simple, easy-to-understand terms.

Consignment Sales—answers the most commonly asked questions about the taxability of consignment sales in a question-and-answer format.

Tips, Gratuities, and Service Charges—provides basic information about when it is appropriate to apply sales tax to voluntary tips, mandatory tips, service charges, cover charges, and corkage charges.

Sales and Use Tax Records—See Section 1.

Warranties and Maintenance Agreements—explains how sales and use tax applies to charges for warranties or maintenance agreements (sometimes called “service plans”), and charges for repairs covered by such agreements.

Drop Shipments—explains the application of tax to drop shipment transactions. It also explains who owes the tax on a drop shipment and why.

Internet Auction Sales and Purchases—describes how sales and use tax applies to Internet sales in the same way as sales made at retail stores or other outlets, through sales representatives, over the telephone, or by mail order.

Use Tax—See Section 1.

Tax Exemption for Farm Solar—provides information about an exemption from a portion of sales and use taxes for purchases of farm equipment and machinery used primarily for qualified agricultural activities.

Lumber Products and Engineered Wood Products—provides information to retailers about applying the assessment to sales of specific materials, how to properly charge the customer, and how to report and pay the BOE. It also provides information on how to report and pay on purchases of these materials from out of state.

TRaCE Brochure—provides information on the TRaCE Task Force, which is a multi-agency endeavor to combat the illegal underground economy and protect public resources. The mission of the TRaCE Task Force is to combat the organized elements of the underground economy engaged in the manufacturing, importation, distribution, and sale of pirated intellectual property, and other economic crimes that lead to business, payroll and/or income tax evasion.
Section 7: Relief, Refunds, Collections, Audits, and Appeals

Tax Relief and Refunds

56 Offer in Compromise—See Section 4.

57 Innocent Spouse Relief for Individuals That Were Married or Registered Domestic Partners—See Section 4.

58A How to Inspect and Correct Your Records—See Section 1.

117 Filing a Claim for Refund—See Section 4.

Collections and Audits

53 Managed Audit Program—provides general information regarding the BOE Managed Audit Program. The program allows certain businesses to conduct a type of self-audit with instructions and guidance from one of our auditors.

54 Tax Collection Procedures—describes options for paying the amount owed, and tax collection and enforcement actions the BOE can take if against businesses that do not pay or make arrangements to pay.

54A Behind on Your Payment? What you Need to Know—summarizes taxpayer responsibilities for paying the amount owed, describes the tax collection actions the BOE can take against businesses that do not pay or make arrangements to pay, and includes information about rights and possible relief provisions that may apply.

75 Interest, Penalties, and Fees—See Section 2.

76 Audits—explains what to expect during an audit and how to prepare for the audit process. It also discusses how to appeal an audit when there is disagreement with the results.
Appendix 1

147  What to Expect in a Computer-Assisted Audit—describes a computer-assisted audit. Businesses usually find this audit method less time-consuming and more convenient than a conventional audit. Among other things, it dramatically reduces the volume of paper documents required.

Appeals

17  Appeal Procedures: Sales and Use Taxes and Special Taxes—provides general information about appeal procedures for sales and use taxes and special taxes and fees (fuel taxes, excise taxes, and environmental fees). The entire appeal process is discussed from a taxpayer’s initial decision to file an appeal, through their appearance before the elected Board Members, and remedies available beyond the Board Hearing.

30  Residential Property Assessment Appeals—explains how California property owners can appeal the assessed value of residential properties.

81  Franchise and Personal Income Tax Appeals—describes the main steps to follow in the appeal process, when there is a disagreement with a Franchise Tax Board (FTB) decision about liability for franchise or personal income taxes, or about eligibility for a refund from the FTB. The BOE’s elected Board Members serve as the administrative appellate body for final actions of the FTB, and issue opinions and render decisions about California’s franchise and income tax laws.

142  California State Board of Equalization Hearings: An Introduction—provides answers to commonly asked questions about hearings before the elected Board Members.

142A  California State Board of Equalization Appeals Conferences: An Introduction—answers the most frequently asked questions about appeals conferences, such as: what is an appeals conference, when and where it will be held, and what happens after the appeals conference.

143  California State Board of Equalization: Your Appeal Hearing before the Board Members—explains how to prepare for, and participate in a hearing before the elected Board Members. It also explains how the Board Members decide appeals. It is more extensive than publication 142.

151  California State Board of Equalization Contribution Disclosure Statements—provides information to a party or a participant, or a representative (agent) for a party or participant, in a proceeding before the elected Board Members regarding the requirement to file a contribution disclosure statement. You are required to file a contribution disclosure statement even if you have never contributed financially to a Board Member. This brochure gives an overview of what a contribution is, and why the contribution disclosure is so important.

215  Free Legal Help...Do You Qualify?—provides information on the Tax Appeals Assistance Program (TAAP), which offers free legal assistance to qualifying individuals with a liability of not more than $20,000 in state income tax appeals, consumer use tax appeals, cigarette and tobacco license appeals, and some sales tax appeals. In this program overseen by the Taxpayers’ Rights Advocate, qualified law students who are supervised by BOE tax attorneys advise these clients with appeals before the Board.

310  Rules for Tax Appeals of the State Board of Equalization—contains the regulations that apply to the tax appeal process. It is designed to address public concerns regarding BOE administrative and appellate review processes, and improve the relationship between taxpayers and feezepayers and the BOE.
Appendix 1

Section 8: Use Tax

52 Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration—See Section 6.

53A 10 Consumer Sales and Use Tax Questions—See Section 1.

53B 10 Sales and Use Tax Questions for the Business Person—See Section 1.

79 Documented Vessels and California Tax—provides basic tax information for purchasers of documented vessels in a question-and-answer format. Documented vessels are those registered with the U.S. Coast Guard or foreign governments.

79A Aircraft and California Tax—provides basic tax information for purchasers of aircraft for use in California in a question-and-answer format.

110 California Use Tax Basics—See Section 6.

116 Sales and Use Tax Records—See Section 1.

123 California Businesses: How to Identify and Report California Use Tax Due—our fact sheet helps to determine if use tax is due on out-of-state purchases. Besides defining use tax, it explains when use tax is due, how it is paid, and if shipping and handling charges are taxable.

126 Mandatory Use Tax Registration for Service Enterprises—explains what use tax is and which service enterprises must register with the BOE for use tax reporting purposes.

178 Voluntary Disclosure Program—See Section 1.

# Appendix 1

## Section 9: Nonprofit Organizations

<table>
<thead>
<tr>
<th>Page</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Nonprofit Organizations</td>
<td>explains how sales and use tax generally applies to sales and purchases by nonprofit organizations. It provides basic information that can help determine whether a nonprofit organization’s sales may qualify for sales tax exemptions or exclusions.</td>
</tr>
<tr>
<td>48</td>
<td>Property Tax Exemptions for Religious Organizations-Church Exemption, Religious Exemption, and Religious Aspect of the Welfare Exemption</td>
<td>provides general information for organizations that wish to file for and receive a property tax exemption on qualifying church property. It also provides basic, general information on the California property tax laws that apply to the exemption of property used for religious purposes.</td>
</tr>
<tr>
<td>149</td>
<td>Property Tax Welfare Exemption</td>
<td>provides general information for organizations that wish to file for the Welfare Exemption from property tax, defines the Welfare Exemption, and provides basic information on how the Welfare Exemption may apply to your organization.</td>
</tr>
</tbody>
</table>

## Section 10: Property Taxes

<table>
<thead>
<tr>
<th>Page</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>29</td>
<td>California Property Tax: An Overview</td>
<td>gives readers a general understanding of California’s property tax system. This publication contains a brief history of Proposition 13, which has limited the assessment of property taxes since 1978. It then discusses the roles of the BOE and the county assessors—key players in property tax assessment—and explains which types of property are taxable and exempt. It discusses the annual process of preparing the property tax rolls, the procedures for appealing an assessment, and the process for collecting property taxes. It also provides background information on the Timber Yield Tax.</td>
</tr>
<tr>
<td>30</td>
<td>Residential Property Assessment Appeals</td>
<td>See Section 7.</td>
</tr>
<tr>
<td>58A</td>
<td>How to Inspect and Correct Your Records</td>
<td>See Section 1.</td>
</tr>
<tr>
<td>86</td>
<td>California Timber Yield Tax—Timber Yield Tax, Timberland Production Zones</td>
<td>answers frequently asked questions including what is the timber yield tax, who is considered a “timber owner,” and how the tax is paid.</td>
</tr>
<tr>
<td>87</td>
<td>Guide to the California Timber Yield Tax</td>
<td>describes the elements of the timber yield tax in more detail. It includes timber yield tax basics, explains how to file timber yield tax returns and keep records, and provides useful tax tips for timber owners.</td>
</tr>
<tr>
<td>149</td>
<td>Property Tax Welfare Exemption</td>
<td>See Section 9.</td>
</tr>
</tbody>
</table>

The following list of the 67-Series publications contains instructions for those industries which are required to report information on state-assessed properties.

<table>
<thead>
<tr>
<th>67-Series</th>
<th>Instructions for Reporting State-Assessed Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>67EG</td>
<td>Electric Generation Companies</td>
</tr>
<tr>
<td>67GE</td>
<td>Gas, Electric and Gas Transmission Companies</td>
</tr>
<tr>
<td>67LE</td>
<td>Telephone Companies—Local Exchange Carriers</td>
</tr>
<tr>
<td>67PL</td>
<td>Intercounty Pipelines and Watercourses</td>
</tr>
<tr>
<td>67RF</td>
<td>Railcar Maintenance Facilities</td>
</tr>
</tbody>
</table>
Appendix 1

67RR Railroad Companies
67TC Telecommunication Carriers
67TR Telecommunication Resellers (Short Form)
67WT Wireless Telephone and Radio Common Carriers

Section 11: Taxpayers’ Rights

70        Understanding Your Rights as a California Taxpayer—contains information about specific taxpayers’ rights under the law and the BOE Advocate’s role in protecting those rights.
145       California Taxpayer Advocates—provides contact information for the Advocates at the BOE, EDD, FTB, and IRS.
231       Hit the Wall Trying to Solve Your Tax Problem?—contains Taxpayers’ Rights Advocate contact information and how the Taxpayers’ Rights Advocate Office can help.
316       Taxpayers’ Rights Advocate’s Property and Business Taxes Annual Report—highlights accomplishments of the Taxpayers’ Rights Advocate Office during the past year, describes its involvement in important new projects to assist taxpayers, identifies current issues the office is working to resolve, and contains examples of cases illustrating the services the office provides.

Section 12: General Information

21G       The California State Board of Equalization—introduces the public to the BOE and the elected Board Members by describing the BOE’s purpose, its districts, and its tax programs.
28        Tax Information for City and County Officials—Local Sales and Use Tax Transaction (Sales) and Use Tax—See Section 6.
Appendix 1

41 Taxes and Fees Administered by the California State Board of Equalization—lists all the taxes and fees administered by the BOE. It is a valuable resource which records the following information for each tax and fee: what is taxed or subject to a fee, who pays, what the tax rate is, what change in revenue occurred during the fiscal year, and how the funds collected are used.

51 Board of Equalization Resource Guide to Free Tax Products and Services for Small Businesses—See Section 1.

54 Tax Collection Procedures—See Section 7.

54A Behind on Your Payment? What You Need to Know—See Section 7.

56 Offer in Compromise—See Section 4.

58A How to Inspect and Correct Your Records—See Section 1.

72 Summary of Constitutional and Statutory Authorities—summarizes the constitutional and statutory provisions that created the BOE; provided for the election of Board Members; authorized the BOE to hire staff, administer specific taxes, adopt regulations and forms, and hear appeals from the Franchise Tax Board; and required the BOE to conduct public meetings, provide access to public records, and allow taxpayers to view records containing their personal information.

151 California State Board of Equalization Contribution Disclosure Statements—See Section 7.

160 Where to File California and Federal Investigative Complaints—provides information on California laws and regulations administered and enforced by various state agencies. If you believe someone has violated a law, it is important to report the violation to the agency responsible for investigating the specific type of violation. This directory contains a partial listing of major state and federal agencies, provides each agency’s contact information, and gives examples of the types of violations handled by each agency.

161 Criminal Citations Include a Civil Administrative Process—describes the responsibilities and rights of persons receiving a criminal citation from the BOE. It also outlines the possible consequences of the citation.

165 Statewide Compliance and Outreach Program—describes the Statewide Compliance and Outreach Program (SCOP), how the SCOP program works (visits to businesses involving permit and license inspections as well as outreach to business owners) to help them understand their tax responsibilities. The program is intended to keep our tax system fair by making sure all business owners follow the law and pay the proper amount of tax due.

166 Operating Without a Valid Seller’s Permit—Criminal Citation—outlines why a representative from the BOE’s Investigations Division would visit a business operating without a valid seller’s permit. It explains how business owners can avoid receiving a criminal citation and being prosecuted, and explains business owners’ responsibilities and rights after receiving a criminal citation.

216 The History of the Board—the First 100 Years—recounts the events that occurred during the Board’s first century of service to California, and was written during the Board’s Centennial Year, 1979-80. This history is the culmination of extensive research and numerous interviews with former BOE employees. It was written by Steven P. Arena, an employee in the BOE’s Sacramento Headquarters. The text was edited and the book designed by the BOE’s Tax Information Officer, Sidney A. Mandel. The book itself is no longer in print but its contents can be viewed online.

www.boe.ca.gov • 1-800-400-7115 45
Appendix 1

306 Annual Report of the State Board of Equalization—highlights California’s taxpayer revenue that provides funding for community services such as public safety, roads, and schools. It also describes BOE’s services and accomplishments during the fiscal year.

382 Strategic Plan—focuses on the core values and priorities of the agency and its goals and strategies to prepare itself for the future.

452 California Buyer’s Guide to Tax—answers some commonly-asked-questions and help Californians understand the taxes they pay when making certain purchases.

We publish several informative newsletters and reports throughout the year. These publications are distributed with tax returns, mailed to interested parties, and made available on our website. They are:

26 Tax Information Bulletin Index—helps readers find quarterly Tax Information Bulletin (TIB) articles of interest published the previous year and is issued annually. See publication 388, which follows.

201 Special Taxes and Fees Newsletter1 contains information about special tax and fee programs and is published annually.

204 Cigarette and Tobacco Products Newsletter—provides information geared directly to the cigarette and tobacco products taxpayers and is published annually.

329 Economic Perspective—summarizes recent economic developments throughout the state and is published quarterly.

388 Tax Information Bulletin (TIB)—is a quarterly newsletter that includes articles on the application of the sales and use tax law to specific types of transactions, announcements about new and revised publications, and other articles of interest. Taxpayers receiving a paper return in the mail will find a copy of the TIB enclosed with their return. The BOE provides a link to the electronic version of the TIB to taxpayers who efile their sales and use tax return in their email reminder to file. The public can also find current and archived TIBs on our website.

All entities not on a quarterly basis can sign up for our BOE updates email list and receive notification when the latest issue of the TIB has been posted to our website.

389 Taxable Sales in California—this report, published five times a year, details retail sales activity in California, as measured by transactions subject to sales and use tax. It includes data about statewide taxable sales by type of business as well as data about taxable sales in all California cities and counties.

542 News for Tax Practitioners—is a newsletter, which includes articles on the application of sales and use tax law to specific types of transactions.

State Assessee Newsletter—is published annually in December and is mailed to interested parties. It contains information on the state assessee valuation process. To be placed on the mailing list, please call 1-916-274-3270, or send a request to:

State-Assessed Properties Division MIC:61
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0061

1Publication 205, Motor Carrier Newsletter, publication 334, Environmental Fees Newsletter, publication 337, Environmental Fees Newsletter, and publication 341, Fuel Taxes Newsletter, are now part of the Special Taxes and Fees Newsletter. However, back issues can be found on our website or by calling our toll-free number.
Available Manuals

Many BOE manuals are available to the public—some at no charge and some for a fee. Please visit our website to access the following:

Assessors’ Handbook
This is a collection of reference manuals used by BOE staff, county assessors and their staffs, and other interested parties addressing the principles of property assessment and real and personal property appraisal. The Assessors’ Handbook sections on the website are available for viewing and printing. You may also purchase handbook sections on our website or by calling our toll-free number.

Audit Manual
This is a guide for BOE auditors on procedures and techniques and can only be found on our website.

Compliance Policy and Procedures Manual
This manual contains policy guidelines, specific standards, and uniform procedures for BOE staff regarding taxpayer registration, account maintenance, return processing, account closeouts and clearances, collections, and cashiering. This manual is only available on our website.

Business Taxes Law Guides
The Business Taxes Law Guides contain applicable statutes, regulations, court decisions, memorandum opinions of the Board Members, and annotations regarding specific application of taxes and fees. All sections of the law guides are conveniently located, for free, on our website in HTML format under the Forms & Publications tab. Scroll to the end of the page and click on Business Taxes Law Guide.

Property Taxes Law Guides
The Property Taxes Law Guide contains property tax laws, rules, and annotated legal opinions including section histories, notes, and significant court cases. The law guides in HTML format can be found, for free, on our website under the Forms & Publications tab. Scroll to the end of the page and click on the Property Taxes Law Guide.

Law guides are also available in printed form at a cost. The annual subscription includes yearly updates. If you are interested in ordering the printed law guides at a cost, please call 1-800-400-7115.
APPENDIX 2: BOE TELEPHONE NUMBERS

For your convenience, we have created this guide to our important telephone numbers.
Appendix 2

Customer Service Center: 1-800-400-7115 (toll-free)
For callers outside of the United States: 1-916-445-9362
TTY: 711

Taxpayers’ Rights Advocate Office: 1-888-324-2798 (toll-free)
1-916-324-2798
1-916-323-3319 (fax)

Tax Appeals Assistance Program: 1-916-319-9199
Tax Evasion Hotline: 1-888-334-3300 (toll-free)
Automated Seller’s Permit Verification: 1-888-225-5263 (toll-free)
Speakers Bureau: 1-916-552-9092

Electronic Funds Transfer (EFT) Hotlines
Sales and Use Taxes: 1-916-327-4229
Special Taxes and Fees: 1-800-400-7115 (toll-free)

The following telephone numbers are program-specific to help you reach the appropriate division.

Property Taxes Programs
County-Assessed Properties Division: 1-916-274-3350
• Assessment Practices Surveys
• Assessors’ Handbooks
• Letters to Assessors
• Taxpayers’ Inquiries

Legal Entity Ownership Program: 1-916-274-3410
Exemptions: 1-916-274-3430
State-Assessed Properties Division: 1-916-274-3270
• Private Railroad Car Tax
• State-Assessed Property
• Tax Rate Area Maps
• Timber Yield Tax

Special Taxes and Fees Programs
Special Taxes and Fees: 1-800-400-7115 (toll-free)
• Aircraft Jet Fuel Tax
• Alcoholic Beverage Tax
• California Tire Fee
• Childhood Lead Poisoning Prevention Fee
• Cigarette and Tobacco Products Licensing
• Cigarette and Tobacco Products Tax
• Diesel Fuel Tax
### Special Taxes and Fees Programs (cont’d)

- Electronic Waste Recycling Fee
- Emergency Telephone Users Surcharge
- Energy Resources Surcharge
- Fire Prevention Fee
- Hazardous Substances
  - Activity Fee
  - Disposal Fee
  - Environmental Fee
  - Facility Fee
  - Generator Fee
- Insurance Tax
- Integrated Waste Management Fee
- Marine Invasive Species Fee
- Motor Vehicle Fuel Tax
- Natural Gas Surcharge
- Occupational Lead Poisoning Prevention Fee
- Oil Spill Prevention and Administration Fee
- Oil Spill Response Fee
- Underground Storage Tank Maintenance Fee
- Water Rights Fee

### Field Offices

<table>
<thead>
<tr>
<th>City</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bakersfield</td>
<td>1-661-395-2880</td>
</tr>
<tr>
<td>Culver City</td>
<td>1-310-342-1000</td>
</tr>
<tr>
<td>El Centro</td>
<td>1-760-352-3431</td>
</tr>
<tr>
<td>Fairfield</td>
<td>1-707-427-4800</td>
</tr>
<tr>
<td>Fresno</td>
<td>1-559-440-5330</td>
</tr>
<tr>
<td>Glendale</td>
<td>1-818-543-4900</td>
</tr>
<tr>
<td>Irvine</td>
<td>1-949-440-3473</td>
</tr>
<tr>
<td>Norwalk</td>
<td>1-562-466-1694</td>
</tr>
<tr>
<td>Oakland</td>
<td>1-510-622-4100</td>
</tr>
<tr>
<td>Rancho Cucamonga</td>
<td>1-510-622-4100</td>
</tr>
<tr>
<td>Rancho Mirage</td>
<td>1-760-770-4828</td>
</tr>
<tr>
<td>Redding</td>
<td>1-530-224-4729</td>
</tr>
<tr>
<td>Riverside</td>
<td>1-951-680-6400</td>
</tr>
<tr>
<td>Sacramento</td>
<td>1-916-227-6700</td>
</tr>
<tr>
<td>Salinas</td>
<td>1-831-754-4500</td>
</tr>
<tr>
<td>San Diego</td>
<td>1-858-385-4700</td>
</tr>
<tr>
<td>San Francisco</td>
<td>1-415-356-6600</td>
</tr>
<tr>
<td>San Jose</td>
<td>1-408-277-1231</td>
</tr>
<tr>
<td>Santa Clarita</td>
<td>1-661-222-6000</td>
</tr>
<tr>
<td>Santa Rosa</td>
<td>1-707-576-2100</td>
</tr>
<tr>
<td>Ventura</td>
<td>1-805-677-2700</td>
</tr>
<tr>
<td>West Covina</td>
<td>1-626-480-7200</td>
</tr>
</tbody>
</table>

### Out-of-State Offices

<table>
<thead>
<tr>
<th>City</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chicago, IL</td>
<td>1-312-201-5300</td>
</tr>
<tr>
<td>Houston, TX</td>
<td>1-713-739-3900</td>
</tr>
<tr>
<td>New York, NY</td>
<td>1-212-697-4680</td>
</tr>
<tr>
<td>Sacramento, CA</td>
<td>1-916-227-6600</td>
</tr>
<tr>
<td>Motor Carrier Office</td>
<td></td>
</tr>
<tr>
<td>West Sacramento</td>
<td>1-800-400-7115 (toll-free)</td>
</tr>
</tbody>
</table>

(Not a sales and use tax office)
ABOUT US

Created in 1879 by a constitutional amendment, the BOE was initially responsible for ensuring that county property tax assessment practices were equal and uniform throughout California.

The BOE originally administered four new taxes, including insurance and corporate franchise taxes, in 1911 to produce revenue for services throughout the state.

The BOE assumed the responsibility for administering the new sales tax in 1933, created as a result of the tremendous drop in property tax revenues caused by the Great Depression, and began collecting the new use tax in 1935.

Currently, the BOE administers the state’s sales and use, fuel, alcohol, tobacco, and other taxes and collects fees that fund specific state programs in addition to property taxes. The BOE is also the appellate body that hears and considers franchise and income tax appeals from actions of the Franchise Tax Board.

At present, more than one million businesses are registered with the BOE.

The mission of the State Board of Equalization is to serve the public through fair, effective, and efficient tax administration.