



Vincent Thomas Bridge, San Pedro

Meeting Taxpayer Needs

The Board of Equalization is committed to helping all California businesses and individuals properly comply with the state's complex and changing tax laws. The agency offers a full range of options tailored to the diverse needs of the state's businesses—from 24-hour electronic services to personal assistance with tax compliance questions.

Resources and Assistance

Information Center: 800-400-7115

In 2003-04, the Board's Information Center received more than 522,000 calls from taxpayers, tax practitioners, and the general public. Sixty-eight percent of callers spoke with customer service representatives, with an average wait time of two minutes and 15 seconds. The remaining 32 percent of callers took advantage of the toll-free system's automated services, which include a fax feature for selected forms and publications, recordings of sales tax rates, and an interactive seller's permit verification system.

Internet Site: www.boe.ca.gov

The Board's extensive website provides forms, publications, regulations, reports, tax news, meeting agendas, and special features for taxpayers, local governments, and the general public. Improvements this year included reorganizing the home page for easier navigation, new sections for the Cigarette and Tobacco Licensing Act of 2003 (see page 43) and Timber Advisory Committee, notices of cigarette and tobacco products seizure, and new online subscription options. This year, Board staff responded to more than 12,000 general tax question e-mails from website users.

Publications

Pamphlets, Special Notices, and Newsletters

In 2003-04, tax program and communications experts updated a variety of publications and produced and mailed a number of special notices. Publication 66, *Tax Tips for the Agricultural Industry*, was revised and expanded to explain sales and use tax exemptions for sales of liquefied

petroleum gas, farm equipment and machinery, and diesel fuel used for farming or food processing. The agency continued to publish four tax newsletters that serve more than one million readers. For a full list of publications and newsletters, see the Appendix.

Translated Forms and Publications

In fiscal year 2003-04, the agency published two new translated publications, three new translated forms, and updates to three forms and 26 existing publications.

Interpreter Services

As part of its commitment to serve all Californians, the Board provides interpreter services in its offices and at Board hearings. The agency's Equal Employment Opportunity Office uses annual language surveys to maintain a list of bilingual and multilingual employees. The list currently includes 579 employees who together speak 47 different languages and dialects, including American Sign Language. More than 100 employees receive a bilingual pay differential for regularly using their language skills in assisting taxpayers.

Taxpayer and Public Outreach

Classes, Seminars, and Presentations

Sales and Use Tax Classes

This fiscal year, Board staff conducted more than 200 Basic Sales and Use Tax Return Preparation classes throughout the state, providing education and information to approximately 3,000 California taxpayers. The class is offered in English and Spanish.

Small Business Fairs

In 2003-04, the Board joined with federal, state, and local agencies in sponsoring 13 free, all-day tax events, bringing important tax compliance information to more than 3,000 taxpayers and tax practitioners throughout the state. Attendees obtained individual assistance and materials at tax agency booths and attended classes on common tax subjects. In May 2004, the fairs added a seminar for construction contractors.

Taxpayer Educational Consultation Program

This year, Board auditors provided individualized tax information, education, and assistance to nearly 750 sales and use taxpayers during their first year of business. Participating taxpayers were very satisfied with the auditors' courtesy and professionalism and appreciated the service provided.

Speakers Bureau

The Sales and Use Tax Department continued outreach to business groups by providing speakers for professional societies, industry and trade groups, governmental organizations, and local schools. In addition, staff conducted bilingual seminars for business owners who speak Chinese, Vietnamese, and Spanish.

Media

The Board's Media Office issued 71 press releases during the year and responded to numerous daily phone inquiries from the press.

Taxpayers' Bill of Rights Activities and Hearings

The Board's Taxpayers' Rights Advocate coordinates agency compliance with the California Taxpayers' Bills of Rights and publishes annual reports for business and property taxes. In addition, the Advocate sponsors annual public hearings to allow taxpayers to bring their concerns directly to the elected Board Members. Taxpayers may comment on all Board-administered revenue programs as well as local property tax issues. In 2003, hearings were held in Culver City and Sacramento.



6th Street Bridge, Los Angeles

The Board's Taxpayers' Rights Advocate has taken the following actions as a result of specific contacts from taxpayers and issues raised at the Taxpayers' Bill of Rights public hearings:

- **Modified Lien Procedures.** When the Board determines that a lien was filed against the wrong person, the lien is released. However, the taxpayer's credit history may be directly affected by the lien action. The Advocate worked with the district offices and the Special Procedures Section to clarify responsibilities and develop new procedures to help taxpayers correct the error on their credit reports. The Compliance Policy and Procedures Manual section 763.090 was revised to incorporate these changes.
- **Taxpayer Advocates' Publication on Internet.** The publication, *California Taxpayer Advocates—We're Here for You*, provides contact information for the Taxpayer Advocates from the Board of Equalization, Franchise Tax Board, Employment Development Department, and Internal Revenue Service. To enhance ease of access and public outreach, this newly updated publication was placed on the websites of the Board Members, the participating state agencies, the State of California, and the California Tax Information Center.



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Evaluating Public Contacts

To ensure quality service while meeting the requirements of the original Taxpayers' Bill of Rights, Board managers and supervisors evaluate the public contact skills of Board employees. Each employee performance report and annual review must include the supervisor's comments regarding the employee's public contacts, whether those contacts are made in person, in writing, or by telephone. The agency does not evaluate individual offices or employees based on the amount of revenue they assess or collect.

During an audit, Board supervisors may accompany auditors as they meet with taxpayers to discuss audit procedures and findings. Following an audit, taxpayers are encouraged to provide their comments by completing the *State Board of Equalization Audit Survey* form. The surveys provide valuable information on the effectiveness of the Board's audit program and help the Board improve procedures to better serve the business community and taxpayers.

Another survey, entitled *How Are We Doing?*, is made available in each Board office, included in mail-in registration packets, and mailed with taxpayer correspondence. In 2003-04, the Sales and Use Tax Department received more than 16,000 completed surveys. More than 98 percent of survey respondents indicated they were pleased with the overall process and the services delivered by Board staff.

However, when individuals do express dissatisfaction, make complaints, or raise a concern regarding an employee or service, the Board makes every attempt to contact the individual and address the issues raised. The Taxpayers' Rights Advocate Office is also available to help taxpayers who cannot resolve matters through normal channels.

Overall, taxpayers seem satisfied with the quality and efficiency of the service they receive and the professionalism and courtesy extended to them by Board staff. The agency receives many unsolicited letters each year from taxpayers who write to thank staff for their assistance.