

## Meeting Taxpayer Needs

The BOE 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 services 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

#### Taxpayer Information Section: 800-400-7115

In fiscal year 2008-09, the BOE's Taxpayer Information Section received more than 575,000 calls from taxpayers, tax practitioners, and the general public, which is a 28 percent increase in call volume from the previous year. Of this amount, ten percent of callers took advantage of the toll-free system's automated services, which include a fax feature for selected forms and publications, recording of sales tax rates, and an interactive seller's permit verification system. Ninety percent of callers spoke directly with customer service representatives, an increase of 120,000 calls from 2007-08. Consequently, callers experienced an average wait time of 165 seconds, an increase from the previous year. The increase in call volume and wait times is directly attributed to an increase in taxpayers requiring assistance with BOE efile services. In addition to handling hundreds of thousands of calls, the Taxpayer Information Section also responded to more than 17,000 general tax question emails received from website visitors.

#### Internet Site: [www.boe.ca.gov](http://www.boe.ca.gov)

The BOE's extensive website provides forms, publications, regulations, reports, tax news, meeting agendas, and special features for taxpayers, local governments, and the general public. In the past year, the website underwent a complete facelift and restructuring of its navigation, following a professional website usability study including user testing. The redesigned site is more user-friendly than its predecessor, and has received very positive feedback from BOE customers.

#### New Service Available on the BOE's Website: [www.boe.ca.gov/info/fact\\_sheets](http://www.boe.ca.gov/info/fact_sheets)

In May 2009, the BOE introduced a new feature to its website: the *Information Resource Library*, a web-based index providing information about BOE tax programs and services. This new feature provides brief overviews of the various programs, services and other activities administered by the BOE. Examples include information on the many Excise Taxes, Fuel Taxes and Environmental Fees programs administered by the BOE.

A work in progress, new content will be regularly added to the *Information Resource Library* with the goal of providing a simple way to understand the programs, services and other activities that the BOE administers.

#### Video and Audio Streaming to the Internet

In October 2008, the BOE updated its audio feed of each BOE Board meeting to a full video feed streamed live over the Internet from the BOE's public website. Statistics show that these streams are viewed by several hundred customers, either live as the meeting proceeds or as recorded available from our archives.

## Taxpayer Assistance

### Taxpayers' Rights Advocate Office

Consistent with the California Taxpayers' Bill of Rights, the Taxpayers' Rights Advocate facilitates resolution of taxpayer complaints or problems, monitors BOE programs for compliance with the Taxpayers' Bill of Rights, recommends new or revised policies and procedures, ensures taxpayer educational materials are clear and understandable, and coordinates annual public hearings to allow taxpayers to express their concerns and suggestions directly to the Board Members. Property and Business Taxpayers' Bill of Rights hearings were held in Sacramento in March 2009 and in Culver City in April 2009.

In 2008-09, the Taxpayers' Rights Advocate Office worked closely with BOE employees to implement a number of its recommendations for improving taxpayer compliance, easing the burden of compliance, and facilitating uniform and fair administration of the law. This year's accomplishments, involving staff and taxpayer education, and law and policy changes, are summarized in the *Taxpayers' Rights Advocate's 2008-09 Annual Report*. The report, which is available on the BOE's website, also describes project involvement, identifies work in process, contains examples of cases, and summarizes taxpayer contacts with the Taxpayers' Rights Advocate Office in the property and business taxes areas.

The Taxpayers' Rights Advocate Office also manages the Tax Appeals Assistance Program. This program, which began in 2005, makes available free legal assistance from law students to low-income individuals with certain types of income tax appeals and Homeowner and Renter Property Tax Assistance appeals. Since its inception, the Tax Appeals Assistance Program has grown from one school with five students to five schools with 26 students and has been very well received by all five law schools and the program's clients. In 2008-09, the Taxpayers' Rights Advocate Office took steps to expand the Tax Appeals Assistance Program to include business taxes cases. More information about the program can be found in the *Taxpayers' Rights Advocate's 2008-09 Annual Report*.

### Interpreter Services

As part of its commitment to serve all Californians, the BOE provides interpreter services when requested in its offices and at Board hearings. The agency's Equal Employment Opportunity Office maintains lists of bilingual employees available to assist taxpayers or members of the public who have limited English proficiency. Currently, the lists include 372 employees, who together have fluency in 38 languages and dialects including American Sign Language.

## Publications

### Publications, Special Notices, and Newsletters

In 2008-09, tax program and communications experts created and updated various publications, forms, posters, flyers, and special notices. 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](#).

Because the eFile Transition Plan successfully moved many taxpayers to online filing, information (for example, newsletters and special notices) normally mailed with hardcopy returns was stopped. A general email notification list serve called "BOE Updates" was implemented in September 2008. By subscribing to

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this list serve, clients receive the latest news provided by BOE programs, including tax and fee updates and other announcements. A direct link to the sign-up page was added to the efile registration page. During fiscal year 2008-09, over 7,805 clients subscribed to our list serve to receive monthly emails.

The BOE also implemented the PDF Accessibility Project. State law requires that all electronic and information technology developed or purchased by the State of California Government is accessible to people with disabilities (Government Code section 11135, subsection D). The BOE created and made 145 documents accessible during this fiscal year, providing users with disabilities PDF documents that work with screen readers. These screen readers enable users to hear, rather than read, the contents of a document.

The Environmental Fees Division created two new informational publications for distribution to taxpayers and fee payers: [publication 412](#), *Introduction to Environmental Fee Programs*, and [publication 413](#), *Environmental Fee Programs at a Glance*. These publications explain the fee programs administered by the division and are now available on the BOE website.

### Translated Forms and Publications

The complexity of California tax law, as well as its administration, can make communication with non-English speakers difficult. The BOE is dedicated to reaching out to all Californians including non-English speakers to help them understand tax laws and to improve voluntary compliance.

To promote tax compliance and better serve the needs of California's diverse business community, the BOE has information in 23 languages and has many documents translated in the four core languages, Chinese, Korean, Spanish, and Vietnamese. In fiscal year 2008-09, the BOE revised 73 existing non-English publications and completed 22 new Spanish, 10 new Korean, 14 new Chinese, 12 new Vietnamese, and three new Thai projects. Through the efforts of the Translations Program staff and volunteer staff throughout the agency, all translated publications were up-to-date with the English counterpart by the end of the fiscal year. The BOE also continued to streamline the translations process, and distributed more than 128,824 publications at public events, field offices, and by public request. A style guide was created in the four core languages to assist translators and reviewers in maintaining accuracy and consistency throughout BOE publications and translated projects.

In addition, the BOE redesigned the [multilingual webpage](#) to greatly enhance the visibility of translated documents on the website. There BOE provides information in four core languages, Spanish, Chinese, Vietnamese, and Korean, as well as many others in one easy to find online location. This new site enabled taxpayers to find information about the BOE, easily access translated forms and publications, find sales and use tax classes taught in multiple languages, and get multilingual assistance.

### Taxpayer and Public Outreach

The BOE is dedicated to educating taxpayers on services the BOE provides. The BOE joins with federal, state, and local agencies in sponsoring all-day tax events to bring tax compliance information to taxpayers and tax practitioners throughout the state. The BOE also conducts full day, multi-agency nonprofit seminars and continues outreach efforts to business groups by coordinating speakers for programs presented to professional societies, industry and trade groups, governmental organizations, and local schools statewide. As part of the BOE's education and outreach, audit staff makes appointments to visit businesses and meet with individuals to discuss applicable tax or fee programs, and to determine if they are applying the law

correctly to their business transactions. The BOE also offers a number of other outreach opportunities to assist the public such as workshops on how to efile, information on special taxes and fees, and through contact with the media.

## Classes, Seminars, and Presentations

### *Sales and Use Tax Classes*

In 2008–09, BOE staff conducted approximately 300 Basic Sales and Use Tax and Tax Return Preparation classes throughout the state, providing education and information to over 5,000 California taxpayers. The classes are offered in English and Spanish statewide as well as in Chinese (Mandarin and Cantonese) and Vietnamese in limited areas. Information on classes can be found at [www.boe.ca.gov](http://www.boe.ca.gov) under the quick link, *Meetings & Seminars*, and then under *Free In-Person Seminars/Workshops*.

### *Online Tutorial for Sales and Use Tax*

As an alternative to attending an instructor-led Basic Sales and Use Tax Class, an online tutorial is available in English, which provides taxpayers the same information but in a self-paced environment. This tutorial can be found on our website under the quick link, *Meetings & Seminars*, and then under *Free In-Person Seminars/Workshops*.

### *Small Business Fairs*

In 2008–09, the BOE joined with federal, state, and local agencies in sponsoring nine free, all-day tax events, bringing important tax compliance information to nearly 1,700 taxpayers and tax practitioners throughout the state. Attendees obtained individual assistance and materials at tax agency booths and attended classes on common tax subjects.

### *Nonprofit Educational Seminars*

In a collaborative effort focused on meeting the unique tax education needs of the state's nonprofit sector, the BOE conducted ten full-day, multi-agency nonprofit seminars to approximately 1,500 participants throughout California. The events brought together BOE sales and use tax and property tax experts as well as representatives of the AGO, the EDD, the FTB, and the IRS. Participants were able to attend presentations and receive individualized tax advice.

### *Online Educational and Learning Products*

An online video in English was developed as an alternative to attending an instructor-led training for Small Businesses or Nonprofit and Exempt Organizations. These informational videos provide taxpayers the same information received at an educational seminar or small business fair but in a self-paced environment that is conveniently accessible 24-hours a day. These educational and learning products can be found on our website on the *Meetings & Seminars* page.

### *eFile and eServices Workshops*

The BOE, in partnership with the FTB, EDD, and the IRS conducted nine free eFile and eServices workshops for tax professionals. Approximately 1,000 participants attended these nine Board Member-sponsored events held at locations statewide. Attendees learned about mandatory efile compliance efforts, as well as individual and business eFile/eServices programs for tax professionals and taxpayers. Tax experts from various agencies were available to answer questions and assist participants with program enrollment. Local vendors also showcased the latest efile software. Continuing Education (CE) credits were offered to those who attended the workshops.

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### *Taxpayer Educational Consultation Program*

Taxpayers during their first year of business can receive individualized tax information, education, and assistance through the Educational Consultation Program offered by the Sales and Use Tax Department. In this fiscal year, the BOE auditors performed 557 educational consultations. Taxpayers participating in the program were very satisfied with the professionalism and courtesy extended by the BOE audit staff. They also were appreciative of the information and service provided.

### *Speakers Bureau*

The Outreach Services Division continued outreach efforts to business groups by coordinating speakers for more than 100 programs presented to professional societies, industry and trade groups, governmental organizations, and local schools statewide. Staff members continue to support bilingual seminars for business owners such as Chinese, Japanese, Korean, Spanish, Thai, and Vietnamese.

### *New Taxpayer Education Outreach Class*

To help business owners better understand and comply with the requirement of AB 71, Cigarette and Tobacco Products Licensing Act of 2003, the Investigations Division developed an [instructor-led](#) class that covers the basic requirements of the law. Increased compliance by businesses selling these products will help reduce the number of citations issued, appeals filed, and criminal citation cases appearing before the courts. In fiscal year 2008-09, staff conducted 18 classes for approximately 500 taxpayers at local BOE field offices statewide.

### *Excise Taxes Division Taxpayer Outreach*

Beginning January 1, 2009, Senate Bill 1040 (Statutes 2008, Chapter 17) imposed the 911 surcharge on amounts paid by every person in the state for Voice Over Internet Protocol (VoIP) services. VoIP provides access to the 911 emergency system by utilizing the digits 9-1-1 by any service user in the state. The Excise Taxes Division staff mailed a special notice and registration packet to VoIP providers to inform them of the new requirements.

## Public Contact

### *Media*

The BOE's Communications Office issued 201 news releases on 37 topics in 2008-09, and made daily contacts with print, radio, and television reporters. The official BOE spokesperson was quoted in newspapers across the state and nation, and BOE programs were featured in news and consumer reports broadcasts on television and radio. The Communications Office also facilitated coverage of new BOE programs and regulatory issues.

### *Taxpayer Surveys*

To ensure quality service while meeting the requirements of the Taxpayers' Bill of Rights, the BOE managers and supervisors evaluate the public contact skills of the BOE 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 BOE does not evaluate individual offices or employees based on the amount of revenue they assess or collect.

During an audit, the BOE 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 an audit survey form. The surveys provide valuable information on the effectiveness of the BOE's audit program and help the BOE improve procedures to better serve the business community and taxpayers.

The Sales and Use Tax Department also has another survey, *How Are We Doing?* This survey form is made available in each BOE office, included in mail-in registration packets, and mailed with taxpayer correspondence. The survey form can also be found on the BOE's website.

Included in the survey are questions relating to the BOE's customer service. In 2008-09, the Sales and Use Tax Department received almost 34,000 completed surveys, which was an increase from the previous fiscal year. The responses to the surveys indicated that over 99 percent of the respondents were pleased with the overall processes and services delivered by BOE staff.

When individuals express dissatisfaction, make complaints, or raise a concern regarding an employee or service, the BOE makes every attempt to contact the individual and address the issues raised. BOE staff work closely with the Taxpayers' Rights Advocate Office to help taxpayers who have not been able to resolve matters through normal channels.

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