

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 2009-10, the BOE's Taxpayer Information Section received more than 675,000 calls from taxpayers, tax practitioners, and the general public, which is a 17 percent increase in call volume from the previous year. Of this amount, seven percent of callers took advantage of the toll-free system's automated services, which include a fax feature for selected forms and publications, a recording of sales tax rates, and an interactive seller's permit verification system. Ninety-three percent of callers spoke directly with customer service representatives, an increase of 109,000 calls from 2008-09. However, the increase in calls did not affect BOE's customer service. Instead, callers experienced an average wait time of 162 seconds, a slight decrease from the previous year. The increase in call volume 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.

Expanded Online Services at www.boe.ca.gov

The BOE's extensive website provides forms, publications, statutes, regulations, reports, tax news, meeting agendas, and special features for taxpayers, local governments, and the general public. The BOE continues to improve transparency and customer service by expanding the use of Internet-based services. In fiscal year 2009-10, the BOE created two new mobile web applications to enable taxpayers to access BOE information on-the-go from the convenience of their mobile devices. By clicking on the [cell phone icon](#), mobile users can find the closest BOE office or verify a permit. When looking for a BOE office, with one easy click users can find the location on a map or give them a call. To verify a permit, simply type in the permit number and with a push of a button find out if the permit is valid. These web applications do not require taxpayers to download them to their phones; they simply provide a tailored interface for free access to BOE information using their device's web browser. From a list of options on the web applications menu, users can also access the [California Tax Service Center](#), a portal that conveniently places information from all tax agencies relevant to California taxpayers in one location.

The BOE can also now be found on the social networking site, [Twitter](#), allowing taxpayers to be notified when BOE posts news, information, and other items of interest. BOE has also taken advantage of [YouTube's](#) popularity with taxpayers by adding to and organizing BOE video files.

With the success of the BOE Board meeting audio and video live streams, BOE expanded services to more internal and external audiences. Events such as *Threat Assessment/Bomb Assessment*, *Voluntary Leave Program*, and *Healthy Eating Made Easy* were streamed live for employees. *Looking Forward—The Future of BOE* was also broadcast live so attendees did not have to travel to the BOE Headquarters location to participate.

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 April 2010 and in Culver City in June 2010.

In 2009-10, 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 2009-10 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.

Tax Appeals Assistance Program

The [Tax Appeals Assistance Program](#), which began in 2005 and is managed by the Taxpayers' Rights Advocate, 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 of less than \$20,000. In 2009-10, the Taxpayers' Rights Advocate Office expanded the Tax Appeals Assistance Program to assist individuals appealing BOE consumer use tax billings. Since its inception, the Tax Appeals Assistance Program has grown from one school with five students to five schools with 40 students and has been very well received by all five law schools and the program's clients. More information about the program can be found in the [Taxpayers' Rights Advocate's 2009-10 Annual Report](#).

Interpreter Services

As part of its commitment to serve all Californians, the BOE provides interpreter services in its offices and at Board hearings, when requested. 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 367 employees, who together have fluency in 39 languages and dialects including American Sign Language.

Publications

Publications, Special Notices, and Newsletters

In 2009-10, tax program and communications experts created and updated various publications, special notices, forms, posters, flyers, eblasts, online tutorials, and HTML documents. 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](#).

Paper Reduction Projects

On August 24, 2009, the Executive Team approved the Online-Only Publication Project, which impacted the number of printed publications. All BOE departments and divisions were surveyed and asked to identify publications as "critical" or "not critical." As a result, 125 publications were categorized "critical" and continue to be available online and in paper; however, 192 publications are now only available electronically, saving the agency approximately \$192,000 in printing costs.

Additional significant reductions in paper occurred when the BOE moved its large volume manuals from the print medium to online only. The manuals available online only are:

- *The Audit Manual*
- *The Compliance Policy and Procedure Manual*
- *The Board of Equalization Administrative Manual (BEAM)*

Approximately 1,500 employees in the Sales and Use Tax Department greatly reduced their paper use by no longer using the hardcopy version of the *Business Taxes Law Guide* (the four volume printed version has over 5,000 pages). Employees now use the online or CD-ROM version of the law guides. As a result, the BOE realized a cost savings of over \$100,000.

New and Revised Publications

[Publication 306](#), *Annual Report of the Board of Equalization (2008-09)*, was presented in a considerably different style. The format changed from a bound 130-page document into an attractive brochure, highlighting relevant facts about key BOE programs. The new brochure saved approximately \$13,000 in printing costs. The expanded annual report, including detailed information and 46 comprehensive statistical tables about BOE-administered programs, is available on our website.

[Publication 51](#), *Board of Equalization Resource Guide to Free Tax Products and Services* (formerly titled *Guide to Board of Equalization Services*), was originally printed in a small format and was primarily designed to provide taxpayers with lists of available services. The new edition of the publication was completely overhauled, both in size and breadth, to not only contain a listing of existing services, but to provide the taxpayer with: (1) up-to-date information on educational opportunities, including seminars, training classes, online tutorials, and workshops; and (2) thorough and easy-to-read descriptions of publications for specific types of business activities. As a companion piece, we also developed publication 347, *BOE Publication CD-ROM*, an easy-to-use method that saves paper while providing convenient and portable access to the agency's publications. The CD-ROM contains tax publications guiding the taxpayer through the entire tax process from starting a business through correctly filing returns, to their rights as a California taxpayer. At its annual awards ceremony on May 18, 2010, the California State Information Officers Council (SiOC) honored the BOE with a Silver Award in recognition of "excellence in state government communications."

The Sales and Use Tax Department (SUTD) developed two new informational publications available to taxpayers on our website: [publication 125](#), *Dry Cleaners*, and [publication 177](#), *Internet Auction Sales and Purchases*. SUTD also updated [publication 46](#), *Leasing Tangible Personal Property*, which had not been updated since 1994.

The eServices Team developed new [publication 89ST](#), *EFT Quick Reference Guide for Special Taxes*, and [publication 159EFT](#), *eFile Guide for EFT Accounts*; both publications are available on our website and from our Supply Unit.

Publication 192, *Incident Management*, was developed in collaboration with the Internal Security and Audit Division. This publication supplements the emergency response plans and provides clear lines of authority and a team plan to respond to all hazardous events impacting a BOE facility.

Three new publications were developed in collaboration with the Technology Services Department:

[Publication 185](#), *The 2020 Plan, Roadmap to the Future*, describes the strategic concepts and goals the BOE needs to achieve to conduct business effectively in the year 2020. The five strategic concepts described in the plan are:

- Becoming Digital—Information: any way, any time, any place
- Data Without Walls—Unlocking the full potential of our data
- BOE@Glance—Managing through business intelligence
- BOE MyWay—Putting the taxpayer in charge of their experience
- BOE Works—Providing the tools for our people who make us succeed

Publication 186, *Roadmap to Becoming Digital*, provides a plan, a “roadmap,” for moving BOE to a digital office environment. The plan includes specific recommendations for addressing current issues and presents a pathway for creating a digital environment that provides staff and other stakeholders access to information they will need to accomplish their work—any way, any time, any place.

Publication 189, *Three Year Technology Plan*, sets goals, identifies potential measures of success, and lists the key activities required to achieve the strategic concepts. The publication contains a fluid plan in order to account for the evolving needs and priorities of the BOE. The Technology Plan will be reassessed annually to determine the progress of each key activity underway; react to any changes in the initial planning assumptions and estimates; and plan for upcoming key activities.

Electronic Transition Plan

The BOE continued to market its electronic filing program by developing new outreach materials for taxpayers. In collaboration with the eServices Team and the Outreach Services Division, new logos, posters, flyers, stuffers, email blasts, banners, and seminar incentive items were developed to educate taxpayers about the many BOE electronic service options.

Translated Forms and Publications

The goal of this agency is to educate all California businesspersons 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 Chinese, Korean, Spanish, and Vietnamese; our core, or most commonly requested languages. Because of the great strides in our previous fiscal year, the BOE had only 12 existing non-English publications to revise this year but completed five new Spanish, five new Korean, five new Chinese, four new Vietnamese, and two new Thai publications.

This fiscal year the BOE concentrated its efforts around the redesigned multilingual webpages showcasing Spanish, Chinese, Vietnamese, and Korean but also providing information in other languages. Translating and updating web pages, seminars and voice over tutorials in Spanish, Chinese, Vietnamese, and Korean were our top priority. This wealth of new information enables taxpayers to find information about the BOE, easily access translated forms and publications, find sales and use tax classes taught in multiple languages, view eFile tutorials, view online seminars, and get multilingual assistance.

Taxpayer and Public Outreach

The BOE is dedicated to educating taxpayers about 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. These include conducting workshops on how to efile, disseminating material on special taxes and fees, and providing up-to-date information through the media.

Classes, Seminars, and Presentations

Online Educational and Learning Products

In an effort to expand the educational opportunities for taxpayers, the BOE now offers a variety of online educational products. This is a cost-effective way for taxpayers to learn about their tax and fee obligations. In 2009-10, the BOE launched an [online seminars webpage](#) that includes 23 online seminars. The topics include information for business owners as well as nonprofit and faith-based organizations, efilings, and taxpayer appeals.

These informational videos provide taxpayers with 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. Online presentations and resource materials offered at the in-person seminars are now available online and are organized on the BOE website as a “one-stop-shop.” The online seminars are formatted so that they resemble BOE’s highly successful in-person events. These educational and learning products can be found on our website on the [Meetings & Seminars](#) page.

Sales and Use Tax Classes

In 2009-10, BOE staff conducted approximately 260 *Basic Sales and Use Tax* and *Tax Return Preparation* classes throughout the state, providing education and information to more than 4,600 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 under the quick link, [Meetings & Seminars](#), and then under [In-Person Seminars](#).

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, Spanish, Chinese, Korean, and Vietnamese. The tutorial provides taxpayers the same information as the instructor-led class but in a self-paced environment. It can be found on our website under the quick link, [Meetings & Seminars](#), and then under [Online Seminars](#).

Alternative Online Cigarette and Tobacco Products Class

To broaden taxpayer access to the educational information covered in the instructor-led class, [Sales of Cigarette and Tobacco Products in California](#), an online version of the class was made available in November 2009. An email address is also provided with the class materials for taxpayers to submit questions. Approximately 9,000 web visitors either viewed the video or the self-paced slide version of the cigarette and tobacco products class during fiscal year 2009-10.

Small Business Seminars/Events

In 2009-10, the BOE joined with federal, state, and local agencies in sponsoring four free, all-day tax events, bringing important tax compliance information to nearly 1,000 taxpayers and tax practitioners throughout the state. Attendees obtained individual assistance and materials at tax agency booths and attended classes on common tax subjects.

Nonprofit Educational Seminars

In a collaborative effort focused on meeting the unique tax education needs of the state's nonprofit sector, the BOE provided four full-day, multi-agency [nonprofit seminars](#) for approximately 1,000 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.

Taxpayer Educational Consultation Program

During their first year of business, taxpayers 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 over 300 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 its outreach efforts to reach out 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 are available to provide bilingual seminars for business owners in Chinese, Japanese, Korean, Spanish, Thai, and Vietnamese.

Public Contact

Media

The BOE's Communications Office issued 250 news releases on 44 topics in 2009-10, and made daily contacts with print, radio, and television reporters responding to more than 700 media inquiries. 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.

Awards

In 2010, the BOE won a number of awards from the California State Information Officers Council (SiOC) in recognition of excellence in state government communications. The BOE won a Silver Award for [publication 51](#), *Resource Guide to Free Tax Products and Services*; a gold award for Internet communication resources for the [Online Seminars](#) webpage, and Honorable Mentions for the [BOE Building Assessment](#) webpage and the [Multilingual Outreach & Education Services Website](#).

In addition, the BOE was a Bronze Award winner in the State Agency Recognition Awards (SARA) for outstanding achievements in Small Business (SB)/Disabled Veterans Business Enterprise Programs (DVBE). The SARA program honors California departments and employees for their best practices, creativity, and outstanding achievements to advance the state's SB/DVBE programs. The BOE was recognized for its hard work toward the state's SB/DVBE goals. In addition to increasing business with SB/DVBEs whenever possible, the BOE has also endeavored to identify SB/DVBE vendors within leveraged procurement agreements.

The BOE received the State Controller's Office *Certificate for Achieving Excellence in Financial Reporting* for the fiscal year 2009-10 financial reports.

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 Taxpayers' Rights Advocate confirms that the BOE does not evaluate individual offices or employees based on the amount of revenue they assess or collect.

During a Sales and Use Tax Department audit, field auditors are expected to adhere to the highest ethical and professional standards, and to conduct themselves in a professional manner. The auditors are also expected to administer the Sales and Use Tax Law in a fair and uniform manner. Following an audit, taxpayers are encouraged to provide their comments by completing and returning an audit survey form. Taxpayer responses to the survey provide valuable information on the effectiveness of the audit program and help the BOE improve procedures to better serve the business community and taxpayers.

The Sales and Use Tax Department has another survey, entitled *How Are We Doing?*, that is available in each BOE field office, included in mail-in registration packets, mailed with taxpayer correspondence, and available on the BOE website. The survey is designed to capture taxpayer feedback on the quality of customer service and help the BOE improve the overall level of service. In 2009-10, the Sales and Use Tax Department received nearly 37,000 survey responses, of which over 99 percent of the respondents were pleased with the overall process and services provided by BOE staff.

In February 2010, the Sales and Use Tax Department's *Statewide Compliance and Outreach Program* (SCOP) introduced their own survey entitled *Statewide Compliance and Outreach Program Survey—How Are We Doing?* This survey is provided to taxpayers during visits by the SCOP team staff and is also available on the BOE website. From February 2010 through June 2010, the Sales and Use Tax Department received more than 2,800 survey responses, of which over 99 percent of the respondents were pleased with the quality of public service under this program.

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 members work closely with the Taxpayers' Rights Advocate Office to help taxpayers who have not been able to resolve matters through the 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 members for their assistance.