

CALIFORNIA STATE
BOARD *of* EQUALIZATION



SCOP

STATEWIDE COMPLIANCE AND
OUTREACH PROGRAM



CALIFORNIA STATE BOARD OF EQUALIZATION

FIONA MA, CPA

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Dear Taxpayer:

Thank you for doing business in California.

Businesses like yours help the California economy grow by creating jobs and providing millions of dollars of revenue to pay for vital California services.

BOE's commitment.

The Board of Equalization (BOE) is committed to providing excellent customer service and helping you understand and navigate California's complex tax laws.

Free tax help is available.

Sometimes, locating and reviewing the information you need to run your business can be overwhelming. The Statewide Compliance and Outreach Program (SCOP) teams provide information to assist you in understanding your tax obligations by answering questions to help you manage your business. These visits are designed to help you avoid mistakes and ensure a fair and level playing field for all California businesses.

Additionally, free tax help is available through the Taxpayer Educational Consultation Program, by visiting a field office, or calling the Customer Service Center. For more information, visit boe.ca.gov/contact.

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What permits and licenses do you need?

If you sell or lease merchandise in California, you must have a seller's permit. State law requires the seller's permit to be prominently displayed at your place of business.

You may also need a permit or license for other tax and fee programs administered by the BOE. When SCOP specialists visit your business, they will give you information on how to register for any permits and licenses you may need.

What are your rights?

BOE employees honor and protect your rights. The BOE provides:

- **Courteous and prompt service**
- **Fair treatment**
- **Confidentiality**
- **Information and assistance**
- Information on how to **contact your elected Board Member**

Why has BOE contacted your business?

SCOP focuses on educating business owners who sell or lease tangible personal property in California. SCOP is part of a statewide effort to educate business owners and help make California's tax system fair.

The program is intended to:

- Provide information and assistance to business owners on their tax reporting responsibilities.
- Verify that business owners have the necessary tax and fee permits and licenses.
- Review permits and licenses to certify they contain correct information.
- Provide guidance on the proper reporting of sales and use taxes.

What should you expect during the visit?

SCOP specialists will arrive and identify themselves, providing their BOE-issued identification. If you are required to have a seller's permit and one is not displayed, SCOP specialists will ask to see it. They will also ask to see your local business license and any other BOE-issued permits and licenses you may have.

SCOP specialists will verify that your business records are correct. They may also inquire about your business operations to make sure you are reporting properly.



