

Issue Paper Number 02-014



- Board Meeting
- Business Taxes Committee
- Customer Services and Administrative Efficiency Committee
- Legislative Committee
- Property Tax Committee
- Other

Document Translation Program Plan for Fiscal Year 2002-03

I. Issues

Should the Board approve the Document Translation Program Plan for Fiscal Year 2002-03?

II. Staff Recommendation

Approve the recommended program plan for Fiscal Year 2002-03 (Attachment 1). This plan includes the revision of 22 translated publications and the addition of one publication in a new language—Russian.

III. Other Alternative(s) Considered

Alternative 1: Approve the program plan for Fiscal Year 2002-03 which meets the Board's directive and includes 22 revisions and one publication each in six new languages—Russian, Thai, Urdu, French, Hebrew, and Laotian (Attachment 2).

Alternative 2: Translate BOE publications only into those languages that fall within the criteria as established by the Dymally-Alatorre Bilingual Services Act. This would include only languages that meet the 5% public contact rate or higher (Attachment 3).

IV. Background

During the June 2001 Customer Services and Administrative Efficiency Committee Meeting, the Board directed staff to implement the document translation plan as it was presented for Fiscal Year 2001-02 and to report back with both a plan for Fiscal Year 2002-03 and a year-end status report.

The Board also directed staff to publish an article advertising the availability of translated publications in the Board's *Tax Information Bulletin* and create a Spanish link on the home page of the BOE Internet website. Attached are the following documents:

- ◆ Recommended Document Translation Plan for Fiscal Year 2002-03 (Attachment 1).
- ◆ Alternative 1 Document Translation Plan for Fiscal Year 2002-03 (Attachment 2).
- ◆ Alternative 2 Document Translation Plan for Fiscal Year 2002-03 (Attachment 3).
- ◆ Status Report for Document Translation Program for Fiscal Year 2001-02 (Exhibit 1).
- ◆ Document Translation Usage Rates for Fiscal Year 2001-02 (Exhibit 2).
- ◆ Fiscal Year 2001-02 analysis used to determine which English publications with the highest usage rates are most cost-effective to translate into Chinese, Korean, Spanish and Vietnamese (Exhibit 3).
- ◆ State Personnel Board's (SPB's) 2002 list of newly identified languages (Exhibit 4).
- ◆ March 2002 *Tax Information Bulletin* Article (Exhibit 5).
- ◆ A copy of the new Spanish web text on the BOE Internet home page (Exhibit 6).
- ◆ A copy of one of the translated Small Business Fair posters (Exhibit 7).

Based on the Board-approved methodology, the majority of the document translation funds are dedicated to updating existing publications that meet and/or exceed the annual usage requirement of 500 (Exhibit 2). These revisions are given first priority as they usually reflect changes in the law. The following table shows the increasing percentage of the budget allocation needed to keep revisions current.

Table 1

Year	No. of Publications	No. of Revisions	Revision Cost	Budgeted Amount	% of Budget
1999-00	29	7	\$7,396	\$36,000	21%
2000-01	58	18	\$28,039	\$42,000	67%
2001-02	73	13	\$25,759	\$42,000	61%
2002-03	74	22	\$41,063	\$42,000	98%

Remaining funds are allocated every other year between (1) translating additional publications into the four target languages currently serviced by the Board (Chinese, Korean, Spanish and Vietnamese) and (2) translating publication 33, *Making Sales in California* into newly identified (non-target) languages.

Three basic components—cost effectiveness, public requests, and field staff requests are combined to make up the list of additional publications to be translated into Chinese, Korean, Spanish and Vietnamese.

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- ◆ **Cost-Effectiveness**—The top 50 English publications are analyzed and ranked using the Board approved cost-effectiveness methodology (see Exhibit 3 for current ranked list). This cost-effectiveness methodology basically compares the estimated cost of translating a document to the estimated cost of a bilingual employee's time to explain the information contained in the document.
- ◆ **Input from Public**—All public requests are given consideration as special requests.
- ◆ **Input from Field Staff**—Special requests from field staff are always given consideration. During non-SPB language survey years, an internal survey is used to gather input from field staff regarding most needed translated publications.

With the aid of the Assistant Chief of Field Operations, these requests are then weighted and ranked. Last year, all funds remaining after revisions were complete were dedicated to these publications.

In 1973, the Dymally-Alatorre Bilingual Services Act mandated that State agencies directly involved in providing public services employ "a sufficient number of qualified bilingual persons" and/or translate forms and publications determined to be necessary for the public to do business with those agencies. Non-English populations that make up 5% or more of the groups served should be provided with the same level of service as English speakers. Spanish is the only language identified by SPB that meets the 5% criteria at the Board of Equalization (BOE).

At the inception of the Translation Program, it was determined by the Board that BOE would not only meet the minimum requirements but would also provide services in the top four most spoken languages which were Chinese, Korean, Spanish and Vietnamese. Only those translations with annual usage of 500 or more are updated following each English revision.

Legislation established that the SPB's Statewide Language Survey, conducted every other year, would be the means by which the Board would identify new languages. The SPB survey is conducted for two, non-sequential weeks during which employees tally, by language, each contact they have with taxpayers. Once the results have been compiled and published, as they were this year, the Board is provided with a list of languages expected to be encountered in the coming years.

Previously the Board directed that the program be expanded to address the importance of adding other languages, in addition to the four target languages. This would ensure that the most basic information would be provided to all taxpayers doing business with BOE. In Fiscal Year 2001-02, the SPB Language Survey identified 13 new languages (Exhibit 4). Only six of the 13 were measurable above 1%. This year, after revisions are completed, any remaining funds will be dedicated to translating documents into these newly identified languages.

V. Staff Recommendation

Approve the Document Translation Program Plan for Fiscal Year 2002-03, which includes revisions to 22 existing translated publications and the addition of one publication in a new language—Russian (Attachment 1).

A. Description of the Staff Recommendation

Staff has used the approved methodology to determine the order in which documents should be translated for the upcoming fiscal year. The adopted methodology identifies revisions to existing translations as first priority; publications in new languages as second priority; and new publications into one of the four target languages as third priority.

In Fiscal Year 2002-03, 22 existing translated publications will require revision. Translations are scheduled for revision immediately following the update of the English version. As with English

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revisions, BOE updates the translated publications to keep the information accurate and current, particularly when law changes occur. Therefore, revising existing translated publications is always given first priority. These revisions will cost approximately \$41,063, which is 98% of the current translation budget of \$42,000.

The remaining 2% of this year's budget will be used to translate publication 33, *Making Sales in California*, into the newly identified language—Russian. Based on the SPB Language Survey, BOE's highest new non-English public contact was Russian, at 4%.

B. Pros of the Staff Recommendation

- ◆ Meets the current program baseline without requiring additional funding.
- ◆ Accommodates all needed revisions to existing translated publications.
- ◆ Allows staff to add one publication in a new language (Russian).

C. Cons of the Staff Recommendation

- ◆ Will meet the Board's directive over time but not within this fiscal year. No funds are available to translate the remaining five languages identified in the Fiscal Year 2001-02 SPB Language Survey (Exhibit 4).
- ◆ No funds remain to address any other project or special request during the fiscal year without negatively impacting the revisions to existing translated publications. (Example: Changes to Small Business Fair announcements; Spanish BOE Internet web page, etc.).
- ◆ No funds remain to translate additional publications into the four target languages (Exhibit 3).

D. Statutory or Regulatory Change

None.

E. Administrative Impact

None.

F. Fiscal Impact**1. Cost Impact**

None. The recommended program plan would continue at the current established Translation Program budget level of \$42,000.

2. Revenue Impact

None.

G. Taxpayer/Customer Impact

- ◆ Would provide customers with updated information in existing translated publications.
- ◆ Would provide the Russian community with an introductory publication explaining the Board and its services.

H. Critical Time Frames

None.

VI. Alternative 1

A. Description of the Alternative

This alternative Document Translation Program Plan for Fiscal Year 2002-03 meets the Board's directive and includes the revision of 22 existing translated publications and an introductory publication, publication 33, *Making Sales in California*, in all six measurable newly identified languages (Russian, Thai, Urdu, French, Hebrew, and Laotian). This would require an augmentation of \$6,408 to the Fiscal Year 2002-03 Translation Program budget (Exhibit 4).

B. Pros of the Alternative

- ◆ Supports the Board's directive of having an introductory publication available for every public contact language.
- ◆ Adds all six measurable languages newly identified in the SPB Language Survey to BOE's Translation Program.
- ◆ Accommodates all needed revisions to existing translated publications.

C. Cons of the Alternative

- ◆ Requires an increase of \$6,408 to the Fiscal Year 2002-03 Translation Program budget.
- ◆ No funds remain for translation of new publications into the four target languages (Exhibit 3).
- ◆ No funds remain to address any other projects or special requests. (Example: Changes to Small Business Fair announcements, Spanish BOE Internet web page, etc.)

D. Statutory or Regulatory Change

None.

E. Administrative Impact

None.

F. Fiscal Impact

1. Cost Impact

Would require a \$6,408 augmentation to the Translation Program budget for Fiscal Year 2002-03.

2. Revenue Impact

None.

G. Taxpayer/Customer Impact

Will provide customers with updated information in existing languages and publications. Will also provide an introductory publication explaining the Board and its services in the six new languages identified by the Fiscal Year 2001-02 SPB Language Survey.

H. Critical Time Frames

None.

VII. Alternative 2

A. Description of the Alternative

Follow the Dymally-Alatorre Bilingual Services Act to the letter and only translate publications into languages where the SPB Language Survey shows a contact rate equal to or greater than 5%. At this time, all translated publications in languages other than Spanish would be discontinued, eliminating associated costs (Attachment 3).

B. Pros of the Alternative

- ◆ Fully meets the intent of the law.
- ◆ An increased amount of the Translation Program budget becomes available for new Spanish publications.
- ◆ Does not require augmentation of the Translation Program budget.

C. Cons of the Alternative

- ◆ Does not meet the Board directive to have an introductory document available in each language spoken by the taxpayers we serve.
- ◆ Actual usage rates show a demand for publications in languages other than Spanish.
- ◆ Does not provide written translated information to the diverse business community in California.
- ◆ May result in lower tax compliance by registered business owners.

D. Statutory or Regulatory Change

None.

E. Administrative Impact

None.

F. Fiscal Impact

1. Cost Impact

None.

2. Revenue Impact

None.

G. Taxpayer/Customer Impact

Only English and Spanish written program information will be available to taxpayers.

H. Critical Time Frames

None.

Prepared by: Customer and Taxpayer Services Division

Current as of: June 17, 2002

**Staff Recommendation – 22 Revisions and 1 New Language
Document Translation Program Plan, Fiscal Year 2002-03**

Priority 1 Update Existing Translated Publications (22)		Translated Documents No Revisions Necessary This Fiscal Year (52)	
◆ Pub 22, <i>Tax Tips for the Dining and Beverage Industry</i> (Korean, Spanish)	\$ 3,371	◆ Pub 33, <i>Making Sales in California</i> (Arabic, Armenian, German, Hindi, Japanese, Portugese, Punjabi, Pilipino)	
◆ Pub 25, <i>Tax Tips for the Auto Repair Garages and Services</i> (Spanish)	1,803	◆ Pub 42, <i>Resale Certificate Tips</i> (Spanish)	
◆ Pub 31, <i>Tax Tips for Grocery Stores</i> (Chinese, Korean, Spanish, Vietnamese)	7,035	◆ Pub 52, <i>Vehicles & Vessels: How to Request an Exemption...</i> (Spanish)	
◆ Pub 32, <i>Tax Tips for Sales to Purchasers in Mexico</i> (Spanish)	934	◆ Pub 70, <i>California Taxpayers' Bill of Rights</i> (Chinese, Korean, Spanish, Vietnamese)	
◆ Pub 50, <i>Guide to International Fuel Tax Agreement (IFTA)</i> (Spanish)	2,554	◆ Pub 71, <i>CA City and County Sales & Use Tax</i> (Chinese, Spanish)	
◆ Pub 51, <i>Guide to Board of Equalization Services</i> (Chinese, Korean, Spanish, Vietnamese)	10,224	◆ Pub 74, <i>Closing Out Your Seller's Permit</i> (Chinese, Spanish)	
◆ Pub 73, <i>Your California Seller's Permit</i> (Chinese, Farsi, Korean, Spanish, Vietnamese)	12,649	◆ Pub 76, <i>Audits</i> (Korean, Spanish)	
◆ Pub 76, <i>Audits</i> (Farsi)	2,134	◆ Pub 102, <i>Sales to the U.S. Government</i> (Spanish)	
◆ Pub 100, <i>Shipping and Delivery Charges</i> (Spanish)	124	◆ Pub 104, <i>Sales to Residents of Other Countries</i> (Spanish)	
◆ Pub 101, <i>Sales Delivered Outside California</i> (Spanish)	122	◆ Pub 105, <i>District Taxes and Delivered Sales</i> (Spanish)	
◆ Pub 103, <i>Sales for Resale</i> (Spanish)	<u>123</u>	◆ Pub 107, <i>Do you Need a Seller's Permit?</i> (Spanish)	
Subtotal	<u>\$41,063</u>	◆ Pub 108, <i>When is Labor Taxable?</i> (Spanish)	
Priority 2 New Languages (1)		◆ Pub 109, <i>Are Your Internet Sales Taxable?</i> (Spanish)	
◆ Pub 33, <i>Making Sales in California</i> (Russian)	\$1,068	◆ Pub 110, <i>California Use Tax Basics</i> (Spanish)	
TOTAL	<u>\$42,131</u>	◆ Pub 111, <i>Operators of Swap Meets, Flea Markets and Special Events</i> (Spanish)	
Priority 3 New Translation Projects		◆ Pub 112, <i>Purchases from Out-of-State Vendors</i> (Spanish)	
◆ No funding available for new translation publications or other projects (eg., small business day fliers)		◆ Pub 113, <i>Coupons and Sales Tax</i> (Spanish)	
		◆ Pub 115, <i>Applying Sales Tax to Tips</i> (Spanish)	
		◆ BOE-173, <i>How are we Doing?</i> (Spanish)	
		◆ BOE-266-S, <i>Claim for Homeowner's Property Tax Exemption</i> (Spanish)	
		◆ BOE-266-SCD, <i>Claim for Homeowner's Property Tax Exemption (Card)</i> (Spanish)	
		◆ BOE-272, <i>DI Carrier Training workshop Letter</i> (Spanish)	
		◆ BOE-367-SUT <i>Filing Instructions for SUT Accts</i> (Chinese, Korean, Spanish, Vietnamese)	
		◆ BOE-400-DI, <i>CA Instate User Diesel Fuel Tax License Application</i> (Spanish)	
		◆ BOE-410-B, <i>Notice to All Sellers (Permit Requirements)</i> (Spanish)	
		◆ BOE-410-E, <i>Swap Meets – Request for Info.</i> (Chinese, Korean, Spanish, Vietnamese)	
		◆ BOE-429-DI, <i>Notice of Delinquency, Interstate User Diesel Fuel Tax Return</i> (Spanish)	
		◆ BOE-500-DI, <i>Interstate User Diesel Fuel Tax Return</i> (Spanish)	
		◆ BOE-504-A, <i>Use of XYZ Letter Procedure to Verify Claimed Sales for Resale</i> (Spanish)	
		◆ BOE-504-B, <i>Sample Letter: Requesting Purchaser's Statement</i> (Spanish)	
		◆ BOE-504-C, <i>Statement Concerning Property Purchased Without Payment of CA Sales Tax</i> (Spanish)	
		◆ BOE-519, <i>Misuse of a Resale Certificate</i> (Spanish)	
		◆ BOE-748, <i>Notice Regarding Cigarette and Tax Stamps</i> (Spanish)	

**Alternative 1 – 22 Revisions and 6 New Languages
Document Translation Program Plan, Fiscal Year 2002-03**

Priority 1 Update Existing Translated Publications (22)		Translated Documents No Revisions Necessary This Fiscal Year (52)	
◆ Pub 22, <i>Tax Tips for the Dining and Beverage Industry</i> (Korean, Spanish)	\$ 3,371	◆ Pub 33, <i>Making Sales in California</i> (Arabic, Armenian, German, Hindi, Japanese, Portugese, Punjabi, Pilipino)	
◆ Pub 25, <i>Tax Tips for the Auto Repair Garages and Services</i> (Spanish)	1,803	◆ Pub 42, <i>Resale Certificate Tips</i> (Spanish)	
◆ Pub 31, <i>Tax Tips for Grocery Stores</i> (Chinese, Korean, Spanish, Vietnamese)	7,035	◆ Pub 52, <i>Vehicles & Vessels: How to Request an Exemption...</i> (Spanish)	
◆ Pub 32, <i>Tax Tips for Sales to Purchasers in Mexico</i> (Spanish)	934	◆ Pub 70, <i>California Taxpayers' Bill of Rights</i> (Chinese, Korean, Spanish, Vietnamese)	
◆ Pub 50, <i>Guide to International Fuel Tax Agreement (IFTA)</i> (Spanish)	2,554	◆ Pub 71, <i>CA City and County Sales & Use Tax</i> (Chinese, Spanish)	
◆ Pub 51, <i>Guide to Board of Equalization Services</i> (Chinese, Korean, Spanish, Vietnamese)	10,224	◆ Pub 74, <i>Closing Out Your Seller's Permit</i> (Chinese, Spanish)	
◆ Pub 73, <i>Your California Seller's Permit</i> (Chinese, Farsi, Korean, Spanish, Vietnamese)	12,649	◆ Pub 76, <i>Audits</i> (Korean, Spanish)	
◆ Pub 76, <i>Audits</i> (Farsi)	2,134	◆ Pub 102, <i>Sales to the U.S. Government</i> (Spanish)	
◆ Pub 100, <i>Shipping and Delivery Charges</i> (Spanish)	124	◆ Pub 104, <i>Sales to Residents of Other Countries</i> (Spanish)	
◆ Pub 101, <i>Sales Delivered Outside California</i> (Spanish)	122	◆ Pub 105, <i>District Taxes and Delivered Sales</i> (Spanish)	
◆ Pub 103, <i>Sales for Resale</i> (Spanish)	<u>123</u>	◆ Pub 107, <i>Do you Need a Seller's Permit?</i> (Spanish)	
Subtotal	<u>\$41,063</u>	◆ Pub 108, <i>When is Labor Taxable?</i> (Spanish)	
Priority 2 New Languages (6)		◆ Pub 109, <i>Are Your Internet Sales Taxable?</i> (Spanish)	
◆ Pub 33, <i>Making Sales in California</i> (Russian, Thai, Urdu, French, Hebrew, Laotian)	\$6,408	◆ Pub 110, <i>California Use Tax Basics</i> (Spanish)	
TOTAL	<u>\$47,471</u>	◆ Pub 111, <i>Operators of Swap Meets, Flea Markets and Special Events</i> (Spanish)	
Priority 3 New Translation Projects		◆ Pub 112, <i>Purchases from Out-of-State Vendors</i> (Spanish)	
◆ No funding available for new translation publications or other projects (eg., small business day fliers)		◆ Pub 113, <i>Coupons and Sales Tax</i> (Spanish)	
		◆ Pub 115, <i>Applying Sales Tax to Tips</i> (Spanish)	
		◆ BOE-173, <i>How are we Doing?</i> (Spanish)	
		◆ BOE-266-S, <i>Claim for Homeowner's Property Tax Exemption</i> (Spanish)	
		◆ BOE-266-SCD, <i>Claim for Homeowner's Property Tax Exemption (Card)</i> (Spanish)	
		◆ BOE-272, <i>DI Carrier Training workshop Letter</i> (Spanish)	
		◆ BOE-367-SUT <i>Filing Instructions for SUT Accts</i> (Chinese, Korean, Spanish, Vietnamese)	
		◆ BOE-400-DI, <i>CA Instate User Diesel Fuel Tax License Application</i> (Spanish)	
		◆ BOE-410-B, <i>Notice to All Sellers (Permit Requirements)</i> (Spanish)	
		◆ BOE-410-E, <i>Swap Meets – Request for Info.</i> (Chinese, Korean, Spanish, Vietnamese)	
		◆ BOE-429-DI, <i>Notice of Delinquency, Interstate User Diesel Fuel Tax Return</i> (Spanish)	
		◆ BOE-500-DI, <i>Interstate User Diesel Fuel Tax Return</i> (Spanish)	
		◆ BOE-504-A, <i>Use of XYZ Letter Procedure to Verify Claimed Sales for Resale</i> (Spanish)	
		◆ BOE-504-B, <i>Sample Letter: Requesting Purchaser's Statement</i> (Spanish)	
		◆ BOE-504-C, <i>Statement Concerning Property Purchased Without Payment of CA Sales Tax</i> (Spanish)	
		◆ BOE-519, <i>Misuse of a Resale Certificate</i> (Spanish)	
		◆ BOE-748, <i>Notice Regarding Cigarette and Tax Stamps</i> (Spanish)	

**Alternative 2 –Translate Into Languages that Meet 5% Public Contact
Document Translation Program Plan, Fiscal Year 2002-03**

Priority 1 Update Existing Translated Publications (22)		Translated Documents No Revisions Necessary This Fiscal Year (32)	
◆ Pub 22, <i>Tax Tips for the Dining and Beverage Industry</i> (Spanish)	\$ 1,538	◆ Pub 42, <i>Resale Certificate Tips</i> (Spanish)	
◆ Pub 25, <i>Tax Tips for the Auto Repair Garages and Services</i> (Spanish)	1,803	◆ Pub 52, <i>Vehicles & Vessels: How to Request an Exemption...</i> (Spanish)	
◆ Pub 31, <i>Tax Tips for Grocery Stores</i> (Spanish)	1,647	◆ Pub 70, <i>California Taxpayers' Bill of Rights</i> (Spanish)	
◆ Pub 32, <i>Tax Tips for Sales to Purchasers in Mexico</i> (Spanish)	934	◆ Pub 71, <i>CA City and County Sales & Use Tax</i> (Chinese, Spanish)	
◆ Pub 50, <i>Guide to International Fuel Tax Agreement (IFTA)</i> (Spanish)	2,554	◆ Pub 74, <i>Closing Out Your Seller's Permit</i> (Spanish)	
◆ Pub 51, <i>Guide to Board of Equalization Services</i> (Spanish)	3,751	◆ Pub 76, <i>Audits</i> (Spanish)	
◆ Pub 73, <i>Your California Seller's Permit</i> (Spanish)	3,894	◆ Pub 102, <i>Sales to the U.S. Government</i> (Spanish)	
◆ Pub 100, <i>Shipping and Delivery Charges</i> (Spanish)	124	◆ Pub 104, <i>Sales to Residents of Other Countries</i> (Spanish)	
◆ Pub 101, <i>Sales Delivered Outside California</i> (Spanish)	122	◆ Pub 105, <i>District Taxes and Delivered Sales</i> (Spanish)	
◆ Pub 103, <i>Sales for Resale</i> (Spanish)	<u>123</u>	◆ Pub 107, <i>Do you Need a Seller's Permit?</i> (Spanish)	
Subtotal	<u>\$16,367</u>	◆ Pub 108, <i>When is Labor Taxable?</i> (Spanish)	
		◆ Pub 109, <i>Are Your Internet Sales Taxable?</i> (Spanish)	
		◆ Pub 110, <i>California Use Tax Basics</i> (Spanish)	
		◆ Pub 111, <i>Operators of Swap Meets, Flea Markets and Special Events</i> (Spanish)	
		◆ Pub 112, <i>Purchases from Out-of-State Vendors</i> (Spanish)	
		◆ Pub 113, <i>Coupons and Sales Tax</i> (Spanish)	
		◆ Pub 115, <i>Applying Sales Tax to Tips</i> (Spanish)	
		◆ BOE-173, <i>How are we Doing?</i> (Spanish)	
		◆ BOE-266-S, <i>Claim for Homeowner's Property Tax Exemption</i> (Spanish)	
		◆ BOE-266-SCD, <i>Claim for Homeowner's Property Tax Exemption (Card)</i> (Spanish)	
		◆ BOE-272, <i>DI Carrier Training workshop Letter</i> (Spanish)	
		◆ BOE-367-SUT <i>Filing Instructions for SUT Accts</i> (Spanish)	
		◆ BOE-400-DI, <i>CA Instate User Diesel Fuel Tax License Application</i> (Spanish)	
		◆ BOE-410-B, <i>Notice to All Sellers (Permit Requirements)</i> (Spanish)	
		◆ BOE-410-E, <i>Swap Meets – Request for Info.</i> (Spanish)	
		◆ BOE-429-DI, <i>Notice of Delinquency, Interstate User Diesel Fuel Tax Return</i> (Spanish)	
		◆ BOE-500-DI, <i>Interstate User Diesel Fuel Tax Return</i> (Spanish)	
		◆ BOE-504-A, <i>Use of XYZ Letter Procedure to Verify Claimed Sales for Resale</i> (Spanish)	
		◆ BOE-504-B, <i>Sample Letter: Requesting Purchaser's Statement</i> (Spanish)	
		◆ BOE-504-C, <i>Statement Concerning Property Purchased Without Payment of CA Sales Tax</i> (Spanish)	
		◆ BOE-519, <i>Misuse of a Resale Certificate</i> (Spanish)	
		◆ BOE-748, <i>Notice Regarding Cigarette and Tax Stamps</i> (Spanish)	

**Alternative 2 –Translate Into Languages that Meet 5% Public Contact
Document Translation Program Plan, Fiscal Year 2002-03**

Priority 2 New Translations Projects (20)		Translated Documents To Be Discontinued (32)	
◆ Pub 54,, <i>Tax Collection Procedures (Spanish)</i>	\$1,715	◆ Pub 22, <i>Tax Tips for the Dining & Beverage Industry (Korean)</i>	
◆ Pub 80, <i>Electronic Funds Transfer Program(Spanish)</i>	5,639	◆ Pub 31, <i>Tax Tips for Grocery Stores (Chinese, Korean, Vietnamese)</i>	
◆ Pub 17, <i>Appeals Procedures (Spanish)</i>	3,048	◆ Pub 33, <i>Making Sales in California (Arabic, Armenian, German, Hindi, Japanese, Portugese, Punjabi, Pilipino)</i>	
◆ Pub 77, <i>CA Sales & Use Tax Registration Requirements (Spanish)</i>	405	◆ Pub 51, <i>Guide to BOE Services (Chinese, Korean, Vietnamese)</i>	
◆ Pub 44, <i>Tax Tips for District Taxes (Spanish)</i>	2,956	◆ Pub 70, <i>California Taxpayers' Bill of Rights (Chinese, Korean, Vietnamese)</i>	
◆ Pub 116, <i>Sales & Use Tax Records (Spanish)</i>	348	◆ Pub 71, <i>CA City and County Sales & Use Tax (Chinese)</i>	
◆ Pub 56, <i>Offers in Compromise (Spanish)</i>	350	◆ Pub 73, <i>Your California Seller's Permit (Chinese, Farsi, Korean, Vietnamese)</i>	
◆ Pub 88, <i>Underground Storage Tank Fee (Spanish)</i>	357	◆ Pub 74, <i>Closing Out Your Seller's Permit (Chinese)</i>	
◆ Pub 114, <i>Consignment Sales (Spanish)</i>	356	◆ Pub 76, <i>Audits (Farsi, Korean)</i>	
◆ Pub 79-A, <i>Aircraft and California Tax (Spanish)</i>	363	◆ BOE-367-SUT <i>Filing Instructions for SUT Accts (Chinese, Korean, Vietnamese)</i>	
◆ Pub 35, <i>Tax Tips for Interior Designers (Spanish)</i>	1,655	◆ BOE-410-E, <i>Swap Meets – Request for Info.(Chinese, Korean, Vietnamese)</i>	
◆ Pub 56, <i>Homeowners & Renters Assistance (Spanish)</i>	824		
◆ Pub 90, <i>Environmental Fee (Spanish)</i>	329		
◆ Pub 58-A, <i>How to Inspect & Correct Your Records (Spanish)</i>	589		
◆ Pub 9, <i>Construction Contractors (Spanish)</i>	2,667		
◆ Pub 94, <i>Occupational Lead Poisoning Prevention Fee (Spanish)</i>	292		
◆ Pub 79, <i>Documented Vessels & California Tax (Spanish)</i>	364		
◆ Pub 81, <i>Franchise & Personal Income Tax Appeals (Spanish)</i>	1,276		
◆ Pub 106, <i>Gift Wrapping (Spanish)</i>	328		
◆ Pub 75, <i>Interest and Penalty Payments (Spanish)</i>	1,793		
TOTAL	<u>\$42,021</u>		

Translation Program Status Report 2001-2002

<p>Priority 1 Maintain Existing Publications</p>	<p>Priority 2 New Translation Projects</p>	<p>Translations With No Revision Necessary</p>
<ul style="list-style-type: none"> ✓ Publication 42-S, <i>Resale Certificate Tips</i>, 2001 (Spanish) ✓ Publication 51-S, <i>Guide to Board of Equalization Services</i>, 2000 (Spanish) ✓ Publication 70, <i>The California Taxpayers' Bill of Rights</i>, 2000 (Chinese, Korean, Spanish, Vietnamese) ✓ Publication 73, <i>Your California Seller's Permit</i>, 2000 (Chinese and Vietnamese) ✓ Publication 73, <i>Your California Seller's Permit</i>, 2001 (Chinese) ✓ Publication 105, <i>District Taxes and Delivered Sales</i>, 2002 (Spanish) ✓ Form 400-DC-S, <i>California Interstate User Diesel Fuel Tax License Application - Individuals and Partnerships</i>, 2000 (Spanish) ✓ Form 400-DI-S, <i>California Interstate User Diesel Fuel Tax License Application - Individuals and Partnerships</i>, 2000, (Spanish) ✓ Form 429-DI-S, <i>Notice of Delinquency - Interstate User Diesel Fuel Tax Return</i>, 2001 (Spanish) ✓ Form 501-DI-S, <i>Interstate User Diesel Fuel Tax Return</i>, 2001 (Spanish) 	<ul style="list-style-type: none"> ✓ Publication 76-F, <i>Audits</i>, 1999 (Farsi) ✓ Publication 109-S, <i>Are Your Internet Sales Taxable?</i> 1999 (Spanish) ✓ Publication 110-S, <i>California Use Tax Basics</i>, 2000 (Spanish) ✓ Publication 111-S, <i>Operators of Swap Meets, Flea Markets and Special Events</i>, 1999 (Spanish) ✓ Publication 113-S, <i>Coupons & Sales Tax</i>, 2000 (Spanish) ✓ Publication 115-S <i>Applying Sales Tax to Tips</i>, 2000 (Spanish) ◆ Publication 52-S, <i>Vehicles and Vessels: How to Request an Exemption from California Use Tax</i> , 2002 (Spanish) ◆ Publication 71, <i>California City and County Sales and Use Tax Rates</i>, 2002 (Chinese and Spanish) ◆ Publication 74, <i>Closing Out Your Seller's Permit</i>, 2001 (Chinese and Spanish) 	<ul style="list-style-type: none"> • Publication 22, <i>Tax Tips for the Dining and Beverage Industry</i>, 1997 (Korean and Spanish) • Publication 25-S, <i>Tax Tips for Auto Repair Garages and Service Stations</i>, 1997 (Spanish) • Publication 31, <i>Tax Tips for Grocery Stores</i>, 1999 (Chinese, Korean, Spanish and Vietnamese) • Publication 33, <i>Making Sales in California</i>, 2001 (Arabic, Armenian, Cambodian, German, Hindi, Hmong, Japanese, Pilipino, Portuguese, and Punjabi) • Publication 50-A-S, <i>Introduction to the International Fuel Tax Agreement</i>, 1998 (Spanish) • Publication 50-S, <i>Guide to the International Fuel Tax Agreement</i>, 1999 (Spanish) • Publication 76, <i>Audits</i>, 1999 (Chinese and Spanish) • Publication 100-S, <i>Shipping & Delivery Charges</i>, 1998 (Spanish) • Publication 101-S, <i>Sales Delivered Outside California</i>, 1998 (Spanish) • Publication 102-S, <i>Sales to the U.S. Government</i>, 1998 (Spanish)
<ul style="list-style-type: none"> ◆ Publication 51, <i>Guide to Board of Equalization Services</i>, 2001 (Chinese, Korean, Spanish and Vietnamese) ◆ Publication 73, <i>Your California Seller's Permit</i>, 2001 (Farsi, Korean, Spanish and Vietnamese) 	<p style="text-align: center;">Priority 3 No New Language Documents This Year</p>	<ul style="list-style-type: none"> • Publication 103-S, <i>Sales for Resale</i>, 1998 (Spanish) • Publication 104-S, <i>Sales to Residents of Other Countries</i>, 1999 (Spanish) • Publication 107-S, <i>Do You Need a CA Seller's Permit?</i> 1999 (Spanish) • Publication 108-S, <i>When is Labor Taxable?</i> 2000 (Spanish) • Publication 112-S, <i>Purchases From Out-of-State Vendors</i>, 2000 (Spanish) • Publication 266-S, <i>Claim for Homeowners' Property Tax Exemptions</i>, (Spanish) • Form 266-SCD, <i>Claim for Homeowner's Property Tax Exemptions - Card</i>, (Spanish)Publication • BOE 367, <i>Filing Instructions for Sales and Use Accounts</i>, 2000 (Chinese, Korean, Spanish, Vietnamese)

- ✓ = Completed Projects
- ◆ = In Progress Projects
- = No Revision Necessary

Document Translation Usage Rates for Fiscal Year 2001-02

Publication Number, Language Indicator ¹ & Title	Current Edition	Revision Status	Annual Usage ²	Current Balance ³
22-K <i>Tax Tips for the Dining and Beverage Industry</i>	11-97	English version scheduled for revision	1,645	430
22-S <i>Tax Tips for the Dining and Beverage Industry</i>	11-97	English version scheduled for revision	1,099	869
25-S <i>Tax Tips for Auto Repair Garages</i>	11-97	English revision in progress	1,062	460
31-C <i>Tax Tips for Grocery Stores</i>	01-99	English version scheduled for revision	856	1,330
31-K <i>Tax Tips for Grocery Stores</i>	01-99	English version scheduled for revision	1,520	850
31-S <i>Tax Tips for Grocery Stores</i>	01-99	English version scheduled for revision	549	2,500
31-V <i>Tax Tips for Grocery Stores</i>	01-99	English version scheduled for revision	626	450
32-S <i>Tax Tips for Sales to Purchasers From Mexico</i>	03-99	Scheduled for revision	550	500
33-AC <i>Making Sales in California</i>	02-01	No revision necessary	561	700
33-AN <i>Making Sales in California</i>	02-01	No revision necessary	240	210
33-GN <i>Making Sales in California</i>	02-01	No revision necessary	140	210
33-HI ⁴ <i>Making Sales in California</i>	02-01	No revision necessary	337	500
33-JE ⁴ <i>Making Sales in California</i>	02-01	No revision necessary	369	224
33-PE <i>Making Sales in California</i>	02-01	No revision necessary	140	215
33-PI <i>Making Sales in California</i>	02-01	No revision necessary	3,340	800
33-PO <i>Making Sales in California</i>	02-01	No revision necessary	140	179
42-S <i>Resale Certificate Tips</i>	08-98	Revision in progress	2,852	731
50-S <i>Guide to the International Fuel Tax Agreement</i>	01-99	English version scheduled for revision	462	1,025
50-A-S <i>Introduction to the International Fuel Tax Agreement</i>	07-98	English version scheduled for revision	210	450
51-C <i>Guide to Board of Equalization Services</i>	04-98	Revision in progress	1,147	920
51-K <i>Guide to Board of Equalization Services</i>	04-98	Revision in progress	1,059	281
51-S <i>Guide to Board of Equalization Services</i>	04-99	Revision in progress	4,830	0
51-V <i>Guide to Board of Equalization Services</i>	04-98	Revision in progress	492	0
70-C <i>California Taxpayers' Bill of Rights</i>	09-00	English version scheduled for revision	1,038	445

¹ AC= Arabic, AN=Armenian, C=Chinese, GN=German, HI=Hindi, JE=Japanese, K=Korean, PE=Portugese, PI=Punjabi, PO=Pilipino, S=Spanish, V=Vietnamese

² Annual usage does not reflect standard or special distributions. Publications with usage rates under 500 are discontinued at time of revision.

³ Balances current as of 5/20/02. Balances will be updated with latest numbers prior to Board presentation.

⁴ Translated publication was first available in 2002.

Document Translation Usage Rates for Fiscal Year 2001-02

Publication Number, Language Indicator ¹ & Title	Current Edition	Revision Status	Annual Usage ²	Current Balance ³
70-K <i>California Taxpayers' Bill of Rights</i>	09-00	English version scheduled for revision	1,985	705
70-S <i>California Taxpayers' Bill of Rights</i>	09-00	English version scheduled for revision	3,697	1,470
70-V <i>California Taxpayers' Bill of Rights</i>	09-00	English version scheduled for revision	760	529
73-C <i>Your California Seller's Permit</i>	04-01	English version scheduled for revision	1,931	2,468
73-K <i>Your California Seller's Permit</i>	04-99	Revision in progress	1,020	0
73-S <i>Your California Seller's Permit</i>	04-99	Revision in progress	9,753	0
73-V <i>Your California Seller's Permit</i>	04-01	English version scheduled for revision	1,940	865
74-S <i>Closing Out Your Seller's Permit</i>	03-00	Revision in progress	3,337	0
76-K <i>Audits</i>	07-99	Revision in progress	1,735	370
76-S <i>Audits</i>	07-99	Revision in progress	800	2,750
100-S <i>Shipping and Delivery Charges</i>	08-98	Scheduled for revision	492	430
101-S <i>Sales Delivery Outside California</i>	08-98	Scheduled for revision	707	1,709
102-S <i>Sales to the U.S. Government</i>	08-98	No revision necessary	569	505
103-S <i>Sales for Resale</i>	08-98	English scheduled for revision	572	2,200
104-S <i>Sales to Residents of Other Countries</i>	09-99	No revision necessary	562	2,620
105-S <i>District Taxes and Delivered Sales</i>	02-02	No revision necessary	532	625
107-S <i>Do You Need a Seller's Permit?</i>	07-99	No revision necessary	667	2,150
108-S <i>When is Labor Taxable?</i>	02-00	No revision necessary	567	2,117
109-S <i>Are Your Internet Sales Taxable?</i>	07-99	No revision necessary	1,042	1,105
110-S ⁴ <i>California Use Tax Basics</i>	05-00	No revision necessary	497	1,600
111-S ⁴ <i>Operators of Swap Meets, Flea Markets and Special Events</i>	11-99	No revision necessary	127	1,725
112-S <i>Purchases from Out-of-State Vendors</i>	01-01	Revision in progress	956	375
113-S ⁴ <i>Coupons and Sales Tax</i>	04-00	No revision necessary	547	1,450
115-S ⁴ <i>Applying sales tax to Tips</i>	08-00	No revision necessary	547	1,600

¹ AC= Arabic, AN=Armenian, C=Chinese, GN=German, HI=Hindi, JE=Japanese, K=Korean, PE=Portugese, PI=Punjabi, PO=Pilipino, S=Spanish, V=Vietnamese

² Annual usage does not reflect standard or special distributions. Publications with usage rates under 500 are discontinued at time of revision.

³ Balances current as of 5/20/02. Balances will be updated with latest numbers prior to Board hearing presentation.

⁴ Translated publication was first available in 2002.

**Document Translation Program
FY 02/03 Projections**

Exhibit 3

NEW PUBLICATIONS

Publication Number	Publication Title	Annual Usage, English	Translation Exists	English Scheduled for Revision	Potential Usage	Estimated Document Translation Cost	Estimated (BOE Staff) Interpreter Cost	Translate?	Greatest Savings
54-S	Tax Collection Procedures	36,893	No	No	3,468	\$ 1,715	\$ 31,211	economically sound	\$ (29,496)
80-S	Electronic Funds Transfer Program	31,998	No	No	3,008	\$ 5,639	\$ 27,070	economically sound	\$ (21,431)
17-S	Appeals Procedures: Sales and Use Taxes and Special	23,461	No	Yes	2,205	\$ 3,048	\$ 19,848	economically sound	\$ (16,800)
77-S	CA Sales & Use Tax Registration Requirements	5,540	No	No	521	\$ 405	\$ 4,687	economically sound	\$ (4,282)
44-S	Tax Tips for District Taxes	8,107	No	No	762	\$ 2,956	\$ 6,859	economically sound	\$ (3,903)
116-S	Sales and Use Tax Records	4,487	No	No	422	\$ 348	\$ 3,796	economically sound	\$ (3,448)
56-S	Offers In Compromise	4,381	No	No	412	\$ 350	\$ 3,706	economically sound	\$ (3,356)
88-S	Underground Storage Tank Fee	4,034	No	Yes	379	\$ 357	\$ 3,413	economically sound	\$ (3,056)
114-S	Consignment Sales	3,551	No	No	334	\$ 356	\$ 3,004	economically sound	\$ (2,648)
42-C	Resale Certificate Tips	38,758	No	No	323	\$ 321	\$ 2,907	economically sound	\$ (2,586)
79A-S	Aircraft and California Tax	3,340	No	No	314	\$ 363	\$ 2,826	economically sound	\$ (2,463)
35-S	Tax Tips for Interior Designers	4,767	No	Yes	448	\$ 1,655	\$ 4,033	economically sound	\$ (2,378)
55-S	Homeowners & Renters Assistance	3,735	No	No	351	\$ 824	\$ 3,160	economically sound	\$ (2,335)
90-S	Environmental Fee	2,862	No	No	269	\$ 329	\$ 2,421	economically sound	\$ (2,093)
58A-S	How to Inspect & Correct Your Records	3,164	No	No	297	\$ 589	\$ 2,677	economically sound	\$ (2,088)
9-S	Construction Contractors	5,336	No	Yes	502	\$ 2,667	\$ 4,514	economically sound	\$ (1,847)
74-V	Closing Out Your Seller's Permit	63,140	No	No	302	\$ 1,021	\$ 2,715	economically sound	\$ (1,694)
107-C	Do You Need a California Seller's Permit	26,269	No	No	219	\$ 382	\$ 1,970	economically sound	\$ (1,588)
74-K	Closing Out Your Seller's Permit	63,140	No	No	309	\$ 1,197	\$ 2,778	economically sound	\$ (1,581)
94-S	Occupational Lead Poisoning Prevention Fee	2,189	No	No	206	\$ 292	\$ 1,852	economically sound	\$ (1,559)
42-V	Resale Certificate Tips	38,758	No	No	185	\$ 341	\$ 1,667	economically sound	\$ (1,325)
42-K	Resale Certificate Tips	38,758	No	No	189	\$ 396	\$ 1,705	economically sound	\$ (1,309)
79-S	Documented Vessels and California Tax	1,975	No	No	186	\$ 364	\$ 1,671	economically sound	\$ (1,306)
54-C	Tax Collection Procedures	36,893	No	No	307	\$ 1,556	\$ 2,767	economically sound	\$ (1,211)
81-S	Franchise and Personal Income Tax Appeals	2,863	No	No	269	\$ 1,276	\$ 2,422	economically sound	\$ (1,146)
106-S	Gift Wrapping Charges	1,684	No	No	158	\$ 328	\$ 1,425	economically sound	\$ (1,097)
71-C	California City and County Sales and Use Tax Rates	62,645	No	No	522	\$ 3,603	\$ 4,698	economically sound	\$ (1,095)
75-S	Interest and Penalty Payments	3,323	No	No	312	\$ 1,793	\$ 2,811	economically sound	\$ (1,018)
107-V	Do You Need a California Seller's Permit	26,269	No	No	126	\$ 411	\$ 1,130	economically sound	\$ (719)
107-K	Do You Need a California Seller's Permit	26,269	No	No	128	\$ 461	\$ 1,156	economically sound	\$ (695)
109-C	Are your Internet Sales Taxable?	8,396	No	No	70	\$ 337	\$ 630	economically sound	\$ (293)
105-C	District Taxes and Delivered Sales	6,627	No	No	55	\$ 364	\$ 497	economically sound	\$ (133)
100-C	Shipping and Delivery Charges	5,392	No	No	45	\$ 316	\$ 404	economically sound	\$ (88)
108-C	When is Labor Taxable?	5,353	No	No	45	\$ 331	\$ 401	economically sound	\$ (70)
77-C	CA Sales & Use Tax Registration Requirements	5,540	No	No	46	\$ 354	\$ 416	economically sound	\$ (62)
101-C	Sales Delivered Outside California	4,842	No	No	40	\$ 323	\$ 363	economically sound	\$ (40)
103-C	Sales for Resale	4,952	No	No	41	\$ 334	\$ 371	economically sound	\$ (37)

SPECIAL REQUESTS

BOE-945-S	Receipt for Books and Records of Account	7,500	No	No	705	\$ 116	\$ 6,345	economically sound	\$ (6,229)
XX-S	New Tax Fact Pub XX (relates to AB 426 & Pub 66)	2,000	No	N/A	188	\$ 358	\$ 1,692	economically sound	\$ (1,334)
BOE-173	How Are We Doing	100,000	No	Yes	9,400	\$ 232	\$ 84,600	economically sound	\$ (84,368)

Document Translation Program FY 2002/03 Projections NEW LANGUAGES

Publication Number	Publication Title	Language	Number Pages	Word Count	Cost per Piece (Printing & Labor)	Potential Usage	Estimated Document Translation Cost	Percent of Contacts
33-RN	<i>Making Sales in California</i>	Russian	2	1,213	0.02	500	\$ 1,068	4%
33-TI	<i>Making Sales in California</i>	Thai	2	1,213	0.02	500	\$ 1,068	3%
33-UU	<i>Making Sales in California</i>	Urdu	2	1,213	0.02	500	\$ 1,068	2%
33-FH	<i>Making Sales in California</i>	French	2	1,213	0.02	500	\$ 1,068	1%
33-HW	<i>Making Sales in California</i>	Hebrew	2	1,213	0.02	500	\$ 1,068	1%
33-LN	<i>Making Sales in California</i>	Laotian	2	1,213	0.02	500	\$ 1,068	1%
33-CR	<i>Making Sales in California</i>	Croatian	2	1,213	0.02	500	\$ 1,068	* 0%
33-GK	<i>Making Sales in California</i>	Greek	2	1,213	0.02	500	\$ 1,068	* 0%
33-IO	<i>Making Sales in California</i>	Ilocano	2	1,213	0.02	500	\$ 1,068	* 0%
33-IN	<i>Making Sales in California</i>	Indonesian	2	1,213	0.02	500	\$ 1,068	* 0%
33-IT	<i>Making Sales in California</i>	Italian	2	1,213	0.02	500	\$ 1,068	* 0%
33-PH	<i>Making Sales in California</i>	Polish	2	1,213	0.02	500	\$ 1,068	* 0%
33-SN	<i>Making Sales in California</i>	Samoan	2	1,213	0.02	500	\$ 1,068	* 0%
						TOTAL	\$ 6,408	
			Cost per page	\$ 75.00				
			Cost per word	\$ 0.75				

* Not measurable within our precision (ten thousandths--4 decimal points)



10. In Other Words—What We Say in Other Languages

To help all taxpayers understand the Sales and Use Tax Law, we provide a number of publications in different languages. For example, many publications are available in Spanish, Chinese, Vietnamese, and Korean, including publication 73, *Your California Seller's Permit*, and publication 51, *A Guide to Board of Equalization Services*.

A general information leaflet, *Making Sales in California* (publication 33), is also available in other languages, including German, Hindi, and Japanese. For a complete listing of our translated publications, please visit our website at www.boe.ca.gov/transpubs.htm.

In addition to providing publications to readers in other languages, we have staff available in our Information Center who can provide assistance in Spanish. And, as needed, we can connect individuals to other staff members who are proficient in more than one language.

In the example below, taken from a poster displayed in our district offices, we tell readers how to contact our Information Center or how to go online to obtain translated publications.

CHINESE 通知	KOREAN 알림	SPANISH Anuncio	VIETNAMESE Thông báo
我們已經得知你的要求並且，為了你的方便，我們已經為你翻譯了大多數最通用的稅務發刊物，為了獲得你所需要資訊：	여러분의 요청에 부응해서, 그리고 여러분의 편리를 위해서 인기있는 대부분의 세금 안내서의 번역판을 마련했습니다. 필요한 정보를 받으시려면:	Hemos escuchado sus peticiones y, para la conveniencia de usted, hemos traducido nuestras publicaciones más populares sobre impuestos. Para obtener la información que necesita:	Chúng tôi đã biết những yêu cầu của quý vị và để tiện dụng cho quý vị, chúng tôi đã phiên dịch hầu hết các ấn bản phổ thông về thuế để phục vụ quý vị. Muốn có thêm chi tiết, quý vị cần:
 請見傳線員要一份複本	 원하는 직자가 있으면 접수처 직원에게 부탁하십시오	 Pídale un ejemplar a la recepcionista	 Gặp nhân viên tiếp khách để có một ấn bản
 打電話給我們，電話是 1-800-400-7115	 전화 하십시오 1-800-400-7115	 Llámennos a 1-800-400-7115	 Gọi cho chúng tôi tại số 1-800-400-7115
 接播我們在 www.boe.ca.gov/transpubs.htm	 웹사이트를 www.boe.ca.gov/transpubs.htm	 Conéctese con nosotros en la red, en www.boe.ca.gov/transpubs.htm	 Đến với chúng tôi thông tin nh mạng lưới toàn cầu www.boe.ca.gov/transpubs.htm

Texto en español del sitio en la web

Se necesita Acrobat Reader para poder abrir la mayoría de los documentos de este sitio. Para bajar una copia gratis de Acrobat Reader, [haga clic aquí](#). (Acrobat tiene una página en español en la que se explica cómo bajar el programa.)

La Directiva Estatal de Impuestos sobre Ventas, Uso y Otros (State Board of Equalization) es responsable de la administración de las ventas estatales y del uso de combustible, alcohol, tabaco y de otros impuestos y cargos. Los ingresos proporcionan fondos a muchos programas estatales. Además, la Directiva juega un papel clave en la evaluación y administración de los impuestos de propiedad del estado de California. También actúa como el cuerpo de apelación de las apelaciones sobre impuestos y franquicias.

Más de un millón de negocios están registrados con la Directiva Estatal de Impuestos sobre Ventas, Uso y Otros (State Board of Equalization). Como vendedor, usted deberá declarar sus impuestos a la Directiva en forma regular. Nos gustaría ayudarle a entender sus obligaciones sobre los impuestos. Sírvase leer completamente los siguientes incisos y si necesita más información comuníquese con nuestro Centro de información al 1-800-400-7115.

- ¿Necesita ayuda para obtener un permiso para vender, aplicar los impuestos de venta, reportar impuestos, abrir o cerrar un negocio, mantener registros y para otros programas sobre cargos e impuestos? Lea la [publicación 73-S](#), *Su Permiso de Vendedor de California (Your California Seller's Permit)*.
- Si necesita información sobre certificados de reventa, lea las [publicaciones 42-S](#), *Consejos sobre el certificado de reventa (Resale Certificate Tips)* y [103-S](#), *Ventas para revender (Sales for Resale)*.
- Para obtener información acerca de los impuestos de distrito lea la [publicación 105-S](#), *Impuestos de distrito y ventas entregadas (District Taxes and Delivered Sales)*.
- Si necesita información sobre el Acuerdo Internacional del Impuesto sobre el Combustible (IFTA), lea la [publicación 50-S](#), *Acuerdo Internacional del Impuesto sobre el Combustible (Guide to the International Fuel Tax Agreement)*.
- Tenemos muchas publicaciones en español, así que asegúrese de visitar nuestro sitio en la web de las [publicaciones en español](#).
- Para obtener información relacionada con las clases básicas de impuestos sobre las ventas y sobre el uso que se ofrecen en su área, comuníquese con la [Oficina Directiva](#) local. (En algunas áreas se ofrecen las clases en español.)
- Para obtener una lista de las Ferias del Pequeño Comercio en su área vea el programa de [seminarios](#) en nuestro sitio en la web.
- Si desea obtener más información acerca de los derechos de los contribuyentes, lea la [publicación 70-S](#), *Declaración de los Derechos de los Contribuyentes de California (The California Taxpayers' Bill of Rights)*.
- Si necesita ayuda adicional, consulte las páginas de la web "[Dónde Conseguir Ayuda](#)" ("Where To Get Help") o lea la [publicación 51-S](#), *Guía sobre los Servicios de la Directiva Estatal de Impuestos sobre Ventas, Uso y Otros (Guide to Board of Equalization Services)*.
- ¿Encontró la información que necesitaba? ¿Le gustaría que se agregara otra publicación? ¿Tiene alguna sugerencia que pudiera ayudarles a otras personas a entender sus obligaciones sobre los impuestos? Necesitamos su opinión a fin de mejorar nuestros servicios. Envíenos por [correo electrónico](#) sus comentarios o sugerencias.

Dónde Obtener Ayuda

Centro de Información

1-800-400-7115

TDD (telefónico): 1-800-735-2929

TDD (de voz): 1-800-735-2922

Para Preguntas Generales Acerca de Impuestos

Llámenos durante horas hábiles para hablar con un representante. Los representantes están a su disposición de las 8:00 de la mañana a las 5:00 de la tarde, de lunes a viernes, excluyendo los días feriados a nivel estatal. Puede llamar en cualquier momento si desea utilizar las funciones automatizadas del Centro (por ejemplo, para dejar un mensaje solicitando una publicación, para escuchar los mensajes grabados o para usar el sistema automático de envío por fax que se describe más abajo).

Solicite Copias de Ciertos Formularios y Avisos por medio del Fax

Nuestro servicio automático de envío por fax está disponible las 24 horas del día. Llame al 1-800-400-7115 y seleccione la opción de fax.

Solicite Servicios Bilingües

También podemos proveer servicios bilingües para las personas que necesitan asistencia en un idioma que no sea el inglés.

Para Reportar Sospechas de Evasión de Impuestos

Llame al 1-888-334-3300 durante horas hábiles para hablar con un representante.

Para Verificar un Número de Permiso de Vendedor

Si otro vendedor le ha dado un certificado de reventa para hacer una compra con el fin de revenderla, puede comunicarse con nosotros para verificar el número de permiso de vendedor que le proporcionó ese vendedor. Puede llamar gratuitamente, al 1-888-225-5263, o puede visitar nuestro sitio electrónico en Internet en www.boe.ca.gov. Ambos servicios están a su disposición los siete días de la semana. También debe tener a la mano el nombre del negocio, la dirección del negocio y el nombre del propietario del negocio, para compararlos con la información que proveemos.

Preguntas con Respecto a su Cuenta

Si tiene alguna pregunta con respecto a su cuenta (por ejemplo: preguntas referentes a una auditoría, un pago de impuestos o un cobro), por favor llame a la oficina que mantiene sus registros. El nombre y número de teléfono de la oficina apropiada está impresa en sus declaraciones de impuestos.

Boletín de Información Sobre los Impuestos

Como vendedor registrado, usted también recibe trimestralmente el *Boletín de Información Sobre los Impuestos* (Tax Information Bulletin), el cual incluye artículos sobre la aplicación de la ley con respecto a clases específicas de transacciones, anuncios referentes a publicaciones nuevas y modificadas y otros artículos de interés para los vendedores. El boletín se envía con su(s) declaración(es) de impuestos sobre las ventas y sobre el uso. Si presenta sus declaraciones solamente una vez al año y le gustaría recibir los cuatro boletines, por favor escriba a la dirección a continuación y pida que se le incluya en la Lista de Correspondencia #15 (Mailing List #15): State Board of Equalization; Mail Services Unit, MIC:12; Attn: Addressing Systems; P.O. Box 942879; Sacramento, CA 94279-0012.

Asesoramiento Sobre Impuestos, por Escrito

Es mejor obtener asesoramiento sobre impuestos por escrito. Se le puede liberar de cargos de impuestos, multas o interés que se deban en una transacción si la Directiva determina que usted confió de manera razonable en el consejo por escrito de la Directiva con respecto a la transacción. Para que esta exoneración aplique, tiene que presentar una solicitud de asesoramiento por escrito, identificar al contribuyente a quien aplique el consejo solicitado y describir detalladamente los hechos y circunstancias de la transacción. Envíe su petición a State Board of Equalization; Audit and Evaluation and Planning Unit; P.O. Box 942879, MIC:40; Sacramento, CA 94279-0040.

Acceso por medio de Internet — www.boe.ca.gov

En nuestro sitio electrónico en la *red*: encontrará todo tipo de información útil. Puede bajar publicaciones, enviar solicitudes de información por correo electrónico, encontrar las tasas de impuestos que debe usar, buscar información de los Miembros de la Directiva y de audiencias públicas, verificar los números de permisos de vendedor y así sucesivamente.