



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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July 29, 2013

Ms. Gina Rodriquez
Vice President of State Tax Policy
California Taxpayers' Association
1215 K Street, Suite 1250
Sacramento, CA 95814

Dear Ms. Rodriquez:

I appreciate the suggestions you provided to the Board of Equalization (BOE) on May 20, 2013 in connection with the May 22, 2013 Taxpayers' Bill of Rights Hearings. I am pleased to inform you that implementation has been completed or is underway on all three suggestions. Following are responses to your suggestions, with a summary of the BOE's actions.

Combine eWaste and Sales and Use Tax Audits

Suggestion: "Most, if not all, of the BOE's computer audit specialists ask taxpayers for the same information during eWaste fee audits and sales and use tax audits. This is a waste of valuable state resources, and increases taxpayers' compliance costs. Therefore, CalTax respectfully requests the BOE to review its audit workload and make the necessary adjustments by possibly combining these audits."

Response: The Sales and Use Tax Department (SUTD) and the Property and Special Taxes Department (PSTD) will be piloting a project to perform joint audits. Upon completion, the pilot project will be evaluated to determine if joint audits should become part of normal business operations at the BOE. If you have questions about this effort, you may contact Ms. Susanne Buehler, Chief, SUTD Tax Policy Division, at 1-916-324-1825.

Provide Updates for the Public Agenda Notice to Subscribers

Suggestion: "BOE has a wonderful subscription program, so that taxpayers can register to receive electronic announcements, including board meeting agendas. However, oftentimes changes are made to the agendas, and those updates are not released via the BOE's subscription program. CalTax respectfully requests the BOE to release updated agenda information to their subscribers."

Response: The Board Proceedings Division posts a Public Agenda Notice (PAN) for Board meetings approximately 10 days prior to the meetings. Effective with the July 17-18, 2013 Board meetings, the Board Proceedings Division instituted a new policy to send email notifications of agenda changes to subscribers on a daily basis after the PAN is posted to the BOE's website. Accordingly, the July 17-18, 2013 PAN was posted on July 3, 2013, and the first notification of changes was emailed to subscribers on July 5, 2013. The email contained a

link to the PAN and a link to a schedule detailing the agenda item and describing the type of change.

Post Responses to Taxpayers' Bill of Rights Hearing Presenters on BOE Website

Suggestion: "The board is a strong proponent of transparency, and the Taxpayers' Bill of Rights should be no exception. Therefore, CalTax respectfully requests the BOE to post all formal responses to its website that result from Taxpayers' Bill of Rights suggestions. This would be consistent with responses from the advocate at the Franchise Tax Board hearings, which have been posted since 2006. See this link: (https://www.ftb.ca.gov/aboutFTB/taxpayer_advocate/)."

Response: On July 5, 2013, the Taxpayers' Bill of Rights Hearing page on the BOE website (www.boe.ca.gov/meetings/heartra.htm) was revised to provide a reference to "Responses to Presenters" along with a link to a new web page, "Taxpayer's Bill of Rights Hearings Responses to Presenters – 2013" (www.boe.ca.gov/meetings/2013_responses.htm). The new web page contains the names of 2013 Business Taxes and Property Tax presenters, and on July 17, 2013, links to the first two completed responses were placed on the names of the presenters. A link to this response to you will be placed on the web page shortly.

Thank you once again for your helpful suggestions. CalTax's assistance in furthering BOE's goals of providing superior customer service and attaining the highest levels of effectiveness and efficiency in its operations is much appreciated.

Sincerely,

Todd C. Gilman
Chief, Taxpayers' Rights and
Equal Employment Opportunity Division

TCG:ls

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cc: Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, Board Member, First District
Honorable George Runner, Board Member, Second District
Honorable John Chiang, State Controller
Mr. Mike Gipson, Board Member's Office, Fourth District
Mr. Joel Angeles, Board Member's Office, Third District
Mr. Alan LoFaso, Board Member's Office, First District
Mr. Sean Wallentine, Board Member's Office, Second District
Ms. Marcy Jo Mandel, Deputy State Controller

Ms. Cynthia Bridges, Executive Director, MIC 73
Mr. Randy Ferris, Chief Counsel, MIC 83
Mr. Jeffrey McGuire, Deputy Director, Sales and Use Tax Department, MIC 43
Mr. David Gau, Deputy Director, Property and Special Taxes Department, MIC 63
Ms. Joann Richmond, Chief, Board Proceedings Division, MIC 81
Mr. Jaime Garza, Deputy Director, External Affairs Department, MIC 86
Ms. Susanne Buehler, Chief, Tax Policy Division, MIC 92
Mr. Lou Feletto, Chief, Special Taxes Audit and Carrier Division, MIC 62
Ms. Julia Findley, Branch Manager, Audit Examination Branch, MIC 48
Mr. Dan Leddy, Taxpayers' Rights Advocate Office, MIC 70
Ms. Lauren Simpson, Taxpayers' Rights Advocate Office, MIC 70