



State Board of Equalization

# News Release

**Bill Leonard, Member**

**2<sup>nd</sup> District – Sacramento**

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## **Board of Equalization Offers Assistance to Taxpayers Experiencing Financial Stress**

Bill Leonard, Member of the State Board of Equalization (BOE), today advised taxpayers facing financial difficulties and who owe sales and use taxes, or other business taxes and fees, to contact the BOE for assistance.

BOE staff can assist taxpayers in establishing a payment plan, which allows for payment of a debt in smaller, more manageable amounts. Installment payment agreements generally require equal monthly payments and may prevent or delay some collection actions.

Taxpayers may also be eligible for the BOE's **Offer in Compromise (OIC) program** where a taxpayer may propose paying a lesser amount to satisfy their liability. The OIC program is available for most taxes and fees and is generally available to taxpayers that do not have the income, means or assets to pay their liability in full. While the OIC program is generally for taxpayers that are no longer involved in the business that generated the liability, it was expanded this year to allow, under certain circumstances, taxpayers to participate when they remain in business and have an audit liability.

The BOE also encourages purchasers of tangible personal property who have not already paid tax on these purchases to register with the BOE for the **In-State Voluntary Disclosure Program (VDP)**. The benefit of the VDP is that it allows taxpayers to report and pay their use tax liability subject to a three-year statute of limitations.

For those already involved in legal appeals on their tax assessment there is also a **settlement program** based on legal issues and not on ability to pay.

**Call Center toll-free number: 800-400-7115:** Taxpayers who need assistance should contact the BOE's Taxpayer Information Center toll-free number: **800-400-7115**. If calling from outside of the 48 contiguous states, please call 916-445-6362 to reach our Call Center. TDD service is also available for the hearing impaired at 800-735-2929 and 800-735-2922 from voice phones. BOE representatives are available to assist taxpayers Monday through Friday (except state holidays) from 8:00 a.m. to 5:00 p.m. (Pacific Time).

**Local Assistance is also available at BOE Offices Statewide:** The BOE has 23 local field offices available to assist taxpayers, contact the nearest **BOE office** for assistance.

The BOE is committed to helping all California businesses and individuals comply with the state's complex and changing tax laws. BOE offers a full range of services tailored to the diverse needs of the state's businesses—from **electronic services** to personal assistance with tax compliance questions.

More information is available at BOE's website, [www.boe.ca.gov](http://www.boe.ca.gov), including **Publication 54, Tax Collection Procedures** (which is also available in **Spanish, Chinese, Vietnamese, and Korean**) and **Publication 56, Offers in Compromise**.

Bill Leonard, of Sacramento/Ontario, was elected as the Second District Member of the State Board of Equalization in 2002 and reelected in November 2006. Prior to his election, Bill Leonard served in the State Assembly (1978-1988, 1996-2002) and in the State Senate (1988-1996).

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

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