

# TAX INFORMATION

## BULLETIN

### SUPPLEMENTAL ARTICLES



March 2012  
[www.boe.ca.gov](http://www.boe.ca.gov)



## Going green

In BOE's efforts to be greener and more cost effective, information such as tax rate changes, newsletters, tax and fee updates, public meeting agendas, and announcements, will only be available electronically.

If the BOE does not have your account's email address, then you may not receive important information that could affect your business.

To register as an eClient, please visit our website at [www.boe.ca.gov](http://www.boe.ca.gov), click on the eServices tab and select "Register as an eClient". If you are using your Express Login Code and Account number to file your returns, but still wish to receive emails, contact your local BOE office ([www.boe.ca.gov/info/phone.htm](http://www.boe.ca.gov/info/phone.htm)) and supply them with your business' email address. You can subscribe to our email BOE Updates on our website and receive all the latest BOE news on a monthly basis.

## Fuel tax swap update-diesel sales tax rates

Effective July 1, 2012, Revenue and Taxation Code sections 6051.8 and 6201.8 provide that the state sales and use tax rate on retail sales and purchases of diesel fuel will change. The tax rate for sales of diesel fuel will increase from 9.12 to 9.42 percent, plus any applicable district taxes, on July 1, 2012. If you sell diesel fuel, you will be affected by this tax rate change. Since the rate will be changing, you will want to ensure that you use the proper tax rate for sales of diesel fuel when establishing your tax included selling price and reporting the tax due for sales occurring on and after July 1, 2012. For more information please visit our website at [www.boe.ca.gov](http://www.boe.ca.gov).

## Civil behavior in trying times

We know that you may find yourself frustrated with the difficulties of the tax law or pressed for time when dealing with our staff. Still, we ask that you treat our employees just as you would like to be treated in a business situation. Any statement or gesture made to a BOE employee that seems like a threat—even a statement made in jest—will be referred to our Internal Affairs Section for investigation.

## Ethics at work—"thank you" is enough

We'd like to remind you that BOE policy generally prevents our employees from accepting gifts of any type. So if you are grateful to someone for going the extra mile to help you with a complicated issue, a simple "thank you" will do. You can also use our online Customer Service Survey form at [www.boe.ca.gov/info/survey.htm](http://www.boe.ca.gov/info/survey.htm) to express yourself.

## Cadmium in children's jewelry

Did you know that...

As of January 1, 2011, California law restricts cadmium levels in children's jewelry?

If you manufacture, ship, sell, offer for sale, or offer for promotional purposes children's jewelry made with any component or any material that contains the heavy metal cadmium, you must comply with the law.

A person (for example, a manufacturer, retailer, or supplier) who violates this new law may be subject to a penalty of up to \$2,500 per day for each violation.

For more specific information on cadmium in children's jewelry, please visit the Department of Toxic Substances Control's website at [www.dtsc.ca.gov/PollutionPrevention/ToxicsInProducts/Cadmium.cfm](http://www.dtsc.ca.gov/PollutionPrevention/ToxicsInProducts/Cadmium.cfm). You can also reach them by phone, at 800-728-6942, or by email at [leadinjewelry@dtsc.ca.gov](mailto:leadinjewelry@dtsc.ca.gov).

## **New and revised translated publications**

### **New Publications:**

Pub 51, *Board of Equalization Resource Guide to Free Tax Products and Services*, (Korean, Vietnamese) 01/11

Pub 74, *Closing Out Your Seller's Permit*, (Korean, Vietnamese) 12/10

### **Revised Publications:**

Pub 17, *Appeals Procedures Sales and Use Taxes and Special Taxes*, (Spanish) 08/10

Pub 22, *Dining & Beverage Industry*, (Korean, Spanish, Thai) 06/11

Pub 51, *Board of Equalization Resource Guide to Free Tax Products and Services*, (Chinese, Spanish) 01/11

Pub 71, *California City and County Sales and Use Tax Rates*, (Chinese, Korean, Spanish and Vietnamese) 10/11

Pub 76, *Audits*, (Spanish, Korean, Thai) 05/11

Pub 78, *Sales of Cigarettes and Tobacco Products in California—License Requirement for Retailers*, (Chinese, Korean, Spanish, Vietnamese, Arabic, Punjabi) 04/11

Pub 112, *Purchases from Out-of-State Vendors*, (Spanish) 09/08

Pub 115, *Tips, Gratuities, and Service Charges*, (Spanish) 08/09

Pub 164, *Statewide Compliance and Outreach Program*, (Chinese, Korean, Spanish, Vietnamese) 07/11

### **New Forms:**

BOE-400 LR, *Application for Retailer's Cigarette and Tobacco Products License*, (Chinese, Korean, Spanish, Vietnamese, Arabic, Punjabi) Rev. 6 01/11

BOE-400 LRR, *Renewal Application for Retailer's Cigarette and Tobacco Products License*, (Chinese, Korean, Spanish, Vietnamese, Arabic, Punjabi) Rev.4 10/09

BOE-438, *Can Retailers Purchase Cigarette and Tobacco Products over the Internet or from an Unlicensed Supplier?*, (Chinese, Korean, Spanish, Vietnamese, Arabic, Punjabi) Rev.1 10/10

### **Revised Forms:**

BOE-367 SUT, *Filing Instructions for Sales and Use Tax Accounts on a Quarterly and Prepayment Filing Basis*, (Chinese, Korean, Spanish, Vietnamese), Rev. 3 06/11