



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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As you know from prior correspondence, Assembly Bill x4-18 was recently enacted as part of the 2009-2010 California State Budget. This bill added section 6225 to the Revenue and Taxation Code that now requires "qualified purchasers" to register with the Board of Equalization (BOE) and report and pay use tax. If you have already efiled your returns, please accept this as our "thank you" for already doing so.

If you have not efiled your use tax returns, the BOE would like to take this opportunity to inform you of a new efile use tax tutorial located on the BOE website. This tutorial provides step-by-step instructions on how to efile a use tax return and make payment. It may be accessed from the *In the Spotlight* section of the BOE's homepage at www.boe.ca.gov. In addition, you may find answers to many questions pertaining to use tax by clicking on the *Frequently Asked Questions* link located on the left hand side of the BOE homepage then scrolling to the bottom of the page and clicking on *Your Use Tax Responsibility*.

The BOE hopes you find the above information helpful. To facilitate efilings, you have been registered with the BOE and issued an Account Number and Express Login Code (both shown at the top of this notice). To begin, log on to www.boe.ca.gov, click on the eServices tab, register as an eClient, and follow the prompts. You will be asked to enter your account number, Express Login Code, and your full name as registered with the BOE. For more information about efilings, visit our website and download publication 159, *eFile Guide*.

Although the Revenue and Taxation Code authorizes the BOE to conduct an audit which may encompass a period going back eight years (longer if fraud is detected) and reserves the right to do so, currently you are only required to report purchases subject to use tax for the years 2007, 2008, 2009, and periodically in the future. A return should be filed even if you did not make any purchases subject to use tax during a reporting period.

The 2007 and 2008 returns were due January 31, 2008 and January 31, 2009 respectively. The 2009 return is due April 15, 2010. Late penalties will apply to tax due for the 2007 and 2008 returns. Penalty will also apply to tax due for the 2009 return if not paid by the due date of the return. However, the BOE may grant relief of penalty charges, but not interest, if it is determined that a person's failure to file a timely return or payment was due to reasonable cause and circumstances beyond the person's control. To request relief of penalty charges, a person may submit a completed BOE-735, *Request for Relief of Penalty*, which is also available for download on our website.

Please refer to publication 123-TG, *How to Identify California Use Tax Due*, for more information regarding use tax. Publication 112, *Purchases from Out-of-State Vendors*, and publication 75, *Interest and Penalties*, provide additional information and may be viewed on our website.

If you have any questions, you may call our Taxpayer Information Section at 800-400-7115 (TDD/TTY: 800-735-2929). Customer service representatives are available Monday through Friday, 8:00 a.m. to 5:00 p.m. Pacific time, excluding state holidays.