

**APPLICATION FOR IN-STATE VOLUNTARY DISCLOSURE**

Persons or businesses who purchase tangible personal property from a retailer outside this state for storage, use, or other consumption in this state are required to report and pay tax on the purchase price of such property to the Board. Revenue and Taxation Code section 6487.06 was enacted pursuant to Assembly Bill 1741 to encourage persons who have not reported and paid their use tax liability to voluntarily come forward.

The Board of Equalization (Board) has established a voluntary use tax liability disclosure program for in-state qualified purchasers who wish to acknowledge their liability for California use tax. By voluntarily coming forward to the Board under this program, you may be able to limit your liability for tax, penalties, and interest due for prior periods. Ordinarily, if you did not file a return, the Board can send you a bill ("deficiency determination") for the amounts owed as late as eight years after the quarterly period in which the purchases were made. However, if you qualify for the In-State Voluntary Disclosure Program, the billing period is limited to three years (see Revenue and Taxation Code, section 6487.06). In addition, you may be relieved of applicable penalties (see below).

Please complete this form if you wish to apply for the In-State Voluntary Disclosure Program. By completing and signing the form, you are representing that you are a qualified purchaser who meets all of the following:

- Reside or are located within California, and have *not* previously registered with the Board,
- Have *not* previously filed an Individual Use Tax Return with the Board,
- Are *not* engaged in business in this state as a retailer, as defined in Revenue and Taxation Code section 6015,
- Have *not* been contacted by the Board for failure to report the use tax imposed by Revenue and Taxation Code section 6202, and
- Are *not* purchasing a vehicle, vessel or aircraft.

In addition, by completing and signing this form, you are further representing that your previous failure to register with the Board, file returns, and pay tax was not due to negligence, intentional disregard of the law, or intent to evade the provisions of the California Revenue and Taxation Code.

Your local Board office will contact you after receiving this completed form. Staff will complete your registration, mail the appropriate tax returns for you to complete and return, and arrange for you to pay any tax, interest, or penalty due. You will be notified if you do not qualify for the In-State Voluntary Disclosure Program.

*Please complete the following information and return the application to the Board office nearest you (see back).*

BUSINESS NAME <i>(if operating a business)</i>	SSN OR FEIN
YOUR NAME	TYPE OF BUSINESS <i>(if applicable)</i>
ADDRESS <i>(street, city, state, zip code)</i>	
PERIOD BUSINESS OPERATED IN CALIFORNIA <i>(if applicable)</i>	
From	To
Month/Day/Year	Month/Day/Year
TYPE OF OWNERSHIP	
<input type="checkbox"/> Sole Owner <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Non-Profit Corporation <input type="checkbox"/> Husband/Wife Co-Ownership <input type="checkbox"/> Registered Domestic Partnership <input type="checkbox"/> Other _____	
DESCRIBE YOUR BUSINESS OPERATIONS IN CALIFORNIA <i>(if applicable)</i> :	
TELEPHONE NO.	AMOUNT OF TAX OWED
SIGNATURE 	DATE

**Application for relief from penalty:** You may be relieved of certain penalties due if you failed to make a timely payment or file a return due to reasonable cause and circumstances beyond your control, which occurred despite your exercise of ordinary care and the absence of willful neglect. To seek such relief, you must file a statement, (BOE-735, *Request for Relief of Penalty*) under penalty of perjury, setting forth the facts on which your claim for relief from penalty is based. **In addition, please submit form BOE-400-CSU, California Consumer Use Tax Account Application, along with your BOE-735 and this application.**

## CALIFORNIA STATE BOARD OF EQUALIZATION OFFICES

### BOARD MEMBERS

DISTRICT	MEMBER	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
First	Betty T. Yee	455 Golden Gate Avenue, Suite 10500, San Francisco, CA 94102	415	557-3000
Second	Bill Leonard	400 Capitol Mall, Suite 2340, Sacramento, CA 95814	916	445-2181
Third	Michelle Steel	550 Deep Valley Drive, Suite 355, Rolling Hills Estates, CA 90274	310	377-8016
Fourth	Judy Chu, Ph.D.	1100 Corporate Center Drive, Suite 203, Monterey Park, CA 91754	323	980-1221
State Controller	John Chiang	777 South Figueroa Street, Suite 4800, Los Angeles, CA 90017	213	833-6010
Executive Director	Ramon J. Hirsig	450 N Street, PO Box 942879, Sacramento, CA 94279-0001	916	445-6464

**FOR GENERAL TAX INFORMATION VISIT OUR WEBSITE AT [WWW.BOE.CA.GOV](http://WWW.BOE.CA.GOV)**

**For account-specific information contact your local office.**

**SACRAMENTO HEADQUARTERS**                      **450 N Street, PO Box 942879, Sacramento 94279-0001**                      **916**      **445-6464**  
**BUSINESS TAXES FIELD OFFICES**

CALIFORNIA CITIES	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, 93301-1922	661	395-2880
Chula Vista	590 3rd Avenue, Suite 202, 91910-5657 <b>Note:</b> closed 12 noon to 1 p.m. M-F	619	409-7440
Culver City	5901 Green Valley Circle, Suite 200, 90230-6948 (PO Box 3652, 90231-3652)	310	342-1000
El Centro	1550 W. Main Street, 92243-2832 <b>Note:</b> closed 12 noon to 1 p.m. M-F	760	352-3431
Eureka*		707	576-2100
Fresno	5070 N. Sixth Street, Suite 110, 93710-7504	559	248-4219
Laguna Hills	23141 Moulton Parkway, Suite 100, 92653-1242	949	461-5711
Norwalk	12440 E. Imperial Highway, Suite 200, 90650-8397 (PO Box 409, 90651-0409)	562	466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	510	622-4100
Rancho Mirage	35-900 Bob Hope Drive, Suite 280, 92270-1768	760	770-4828
Redding	2881 Churn Creek Road, Suite B, 96002-1146 (PO Box 492529, 96049-2529)	530	224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	951	680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	916	227-6700
Salinas	111 East Navajo Drive, Suite 100, 93906-2452	831	443-3003
San Diego	1350 Front Street, Room 5047, 92101-3698	619	525-4526
San Francisco	121 Spear Street, Suite 460, 94105-1584	415	356-6600
San Jose	250 South Second Street, 95113-2706	408	277-1231
San Marcos	334 Via Vera Cruz, Suite 107, 92078-2637	760	510-5850
Santa Ana	28 Civic Center Plaza, Room 239, 92701-4011	714	558-4059
Santa Rosa	50 D Street, Room 230, 95404-4791 (PO Box 730, 95402-0730)	707	576-2100
Suisun City	333 Sunset Avenue, Suite 330, 94585-2003	707	428-2041
Van Nuys	15350 Sherman Way, Suite 250, 91406-4203 (PO Box 7735, 91409-7735)	818	904-2300
Ventura	4820 McGrath Street, Suite 260, 93003-7778	805	677-2700
West Covina	1521 West Cameron Avenue, Suite 300, 91790-2738 (PO Box 1500, 91793-1500)	626	480-7200

### OUT-OF-STATE FIELD OFFICES

Sacramento	3321 Power Inn Road, Suite 130, 95826-3893 (PO Box 188268, 95818-8268)	916	227-6600
Chicago, Illinois	120 N. La Salle, Suite 1600, 60602-2412	312	201-5300
New York, N.Y.	205 East 42nd Street, Suite 1100, 10017-5706	212	697-4680
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3007	281	531-3450

### FOR MORE INFORMATION

Call 800-400-7115, TDD/TTY 800-735-2929

If you are unable to resolve a disagreement through normal channels, contact the Taxpayers' Rights Advocate at 888-324-2798 or 916-324-2798.

\* Limited services are available in Eureka. See [www.boe.ca.gov/info/eurekaoffice.htm](http://www.boe.ca.gov/info/eurekaoffice.htm) or call the number listed above (Santa Rosa office).

*Addresses and telephone numbers are current as of 10-08-07, but are subject to change. We recommend you call the office before visiting.*

**Unless otherwise noted all offices are open from 8 a.m. to 5 p.m. Monday-Friday, excluding state holidays.**