

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 use tax on the purchase price of such property to the Board of Equalization (BOE). Pursuant to Revenue and Taxation Code section 6487.06, *Deficiency determinations; unregistered California purchasers*, the BOE 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 BOE under this program, you may be able to limit your liability for tax, penalties, and interest due for prior periods. Ordinarily, if you do not file a return, the BOE 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. 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 criteria:

- Resides or is located within California, and have *not* previously registered with the BOE,
- Has *not* previously filed an Individual Use Tax Return with the BOE,
- Has *not* reported an amount for use tax on an Individual Income Tax Return with the Franchise Tax Board,
- Is *not* engaged in business in this state as a retailer, as defined in Revenue and Taxation Code section 6015,
- Has *not* been previously contacted by the BOE for failure to report the use tax imposed by Revenue and Taxation Code section 6202,
- Failure to pay the tax or file a return was due to reasonable cause and not as a result of negligence or intentional disregard of the law, and
- Is *not* purchasing a vehicle, vessel, or aircraft.

Request for Relief of Penalty:

By signing under penalty of perjury, I request relief from penalty charges for the period(s) _____ and can attest to the fact that the person below meets the qualifications of Revenue and Taxation Code section 6487.06. I further attest that the person's previous failure to register with the BOE, 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.

The BOE may grant relief from penalty charges, but not interest charges with this statement 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. If you are relieved of the penalty charges, you must still pay the interest due on late return payments and prepayments. Your request for relief from penalty cannot be processed until the tax and interest have been paid in full.

CERTIFICATION

I certify (or declare), under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.

BUSINESS NAME (if operating a business)	FEIN
YOUR NAME	TYPE OF BUSINESS (if applicable)

ADDRESS (street, city, state, zip code)

TELEPHONE NUMBER	PERIOD OPERATED IN CALIFORNIA
	From (month, day, year) _____ To (month, day, year) _____

TYPE OF OWNERSHIP

- Sole Owner
 Partnership
 Corporation
 Non-Profit Corporation
 Married Co-Ownership
 Registered Domestic Partnership
 Other _____

DESCRIBE YOUR BUSINESS OPERATIONS IN CALIFORNIA (if applicable):

SIGNATURE	TITLE	DATE
-----------	-------	------

In addition to this application, please submit BOE-400-CSU, **California Consumer Use Tax Account Application**. Both applications should be mailed to the BOE office nearest you. Please visit our website at www.boe.ca.gov for a list of our district offices.

DISTRICT OFFICE APPROVAL (For BOE Use Only)

DISTRICT OFFICE	NAME	DATE	VOLUNTARY DISCLOSURE PERIOD	ACCOUNT CHAR. CODE
-----------------	------	------	-----------------------------	--------------------

CALIFORNIA STATE BOARD OF EQUALIZATION FIELD OFFICES

BOARD MEMBERS (Names updated 2011)

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	Sen. George Runner (RET.)	500 Capitol Mall, Suite 1750, Sacramento, CA 95814	916	445-2181
Third	Michelle Steel	550 Deep Valley Drive, Suite 355, Rolling Hills Estates, CA 90274	310	377-8016
Fourth	Jerome E. Horton	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	Kristine Cazadd	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

For account-specific information contact your local field 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
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 Note: closed 12 noon to 1 p.m. M-F	760	352-3431
Fresno	8050 North Palm Avenue, Suite 205, 93711-5510	559	440-5330
Irvine	16715 Von Karman Avenue, Suite 200, 92606	949	440-3473
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 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

Chicago, Illinois	120 N. La Salle, Suite 1600, 60602-2412	312	201-5300
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3007	281	531-3450
New York, N.Y.	485 Lexington Avenue, Suite 400, 10017-2600	212	697-4680
Sacramento	3321 Power Inn Road, Suite 130, 95826-3893 (PO Box 188268, 95818-8268)	916	227-6600

FOR MORE INFORMATION

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

If you are unable to resolve a problem through normal channels, we encourage you to contact the Taxpayers' Rights Advocate Office for help at 888-324-2798 or 916-324-2798.

Addresses and telephone numbers are current as of November 2009, but are subject to change. We recommend you call the field office before visiting.

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