

Where can I get help?

WEBSITE

www.boe.ca.gov

Our website includes a lot of useful information. For example, you can download numerous publications—such as laws, regulations, pamphlets, and policy manuals—that will help you understand how the law applies to your business. You can also verify sellers' permit numbers on-line, read about upcoming Taxpayers' Bill of Rights hearings, and obtain information on BOE field office addresses and telephone numbers.

Another good resource—especially for starting a business—is the California Tax Service Center at www.taxes.ca.gov.

WRITTEN TAX ADVICE

It is best to get tax advice from us in writing. You may be relieved of tax or fee, penalty, or interest charges if we determine you did not correctly report tax because you reasonably relied on our written advice regarding a specific situation.

For this relief to apply, your request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the situation.

This protection is not available for advice we give in person or over the phone.

Send your request for written advice to:

Fuel Taxes Division
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0030

FUEL TAXES DIVISION

916-322-9669

If you need help with your application or have questions regarding the fuel taxes administered by the BOE, please call the Fuel Taxes Division between 8 a.m. and 5 p.m., Pacific time, Monday-Friday, except state holidays.

TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve an issue with us, please contact the Taxpayers' Rights Advocate office for help. Call 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319.

If you prefer, you may write to them at the following address:

Taxpayers' Rights Advocate Office
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0070.

To obtain a copy of publication 70, *Understanding Your Rights as a California Taxpayer*, please visit our website or call our Information Center.

IMPORTANT MESSAGE

If you are the owner or operator of an underground storage tank, please see page 11.

Message from the Executive Director

We appreciate the fact that, as the operator of a business, you are busy and have many responsibilities. You may be responsible for income and fuel tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 2, we offer many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.



How do I apply?

Step 1: Complete your application

Fill out the application on page 5 (perforated for easy removal). Be sure to refer to the "Tips" on page 4.

If you need help filling out the form or have questions, please call our Fuel Taxes Division at 916-322-9669 or our Information Center at 800-400-7115.

Step 2: Send in your application and supporting documents

Make a copy of your completed application for your files, then mail the original application to: Fuel Taxes Division, Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0030. Please be sure to sign and date your application and to include copies of all required documents. We cannot process your application unless it is complete.

Step 3: After we approve your application

You should receive your account number, license or permit approximately two weeks after we receive your application, assuming it is complete and no security deposit is required. If a security deposit is required, you should allow approximately two more weeks for receipt of your account number, license or permit. There is no charge for the account number, license or permit. We will let you know whether you must file returns on a monthly, quarterly, or yearly basis. Your return is due on or before the due date printed on the return.

INFORMATION CENTER
800-400-7115

TDD/TTY: 800-735-2929

REQUIRED DOCUMENTS

To register as a corporation, Limited Liability Company (LLC), or partnership, you must include *photocopies* of the following documents with your completed and signed application and certification form:

- Copy of corporate articles of incorporation or LLC charter.
- Copy of partnership agreement.
- Document indicating that the person signing your application is authorized to do so (see "Section V: Certification" at right).

For officers, members, partners, and sole owners listed on the application:

- Driver license or state ID card.

For out-of-state or foreign corporations and LLCs:

- Certificate of Qualification* issued by the California Secretary of State.

You may also wish to include the following:

- Power of Attorney* form (BOE-392), if you wish to designate someone to act on your behalf. You may obtain a copy from our website or Information Center.

Tips for Completing Your Application

Please write or print neatly. Be sure to complete both sides of the form and to sign and date it.

Section I: Type of account, license or permit

Indicate the type of business activity you are engaging in (see page 9, Frequently Asked Questions, for a list of the categories of account numbers, licenses and permits).

Section II: Ownership information

Items 1–28:

All applicants. You must provide the information requested for each owner or partner (attach additional sheets if necessary).

All partnerships. A partnership should provide a copy of its written partnership agreement, if one exists. If you file your agreement with us *at the time you apply for an account, license or permit*, and your agreement specifies that all business assets are held *in the name of the partnership*, the law requires the BOE to attempt to collect any delinquent tax or fee liability from the partnership assets before it attempts to collect from the partners' personal assets. If a partnership is composed of multiple partnerships, LLCs or corporations, a separate application is required of each member or partner.

You should notify us immediately if you add or drop partners (see page 10). If you check "Corporation," "Limited Liability Company (LLC)," or "Business Trust," be sure to complete items 3-7.

Note: Publicly traded companies are not required to complete items 8-28 for corporate information.


Items 10, 11, 17, 18, 24, 25: Driver license/social security number

You must provide a copy of your driver license or other proof of identification and your social security number. This information is not made available to the public (see page 12 for privacy policy). Corporate officers are not required to provide social security numbers. Social security numbers will be requested of all other applicants.

Section IV: Requirements by category

Be sure to complete the section that applies to the type of account number, license or permit you wish to obtain.

Section V: Certification

 This section must be signed by the business owner, general partner, corporate officer, or LLC manager or member.

SECTION I: TYPE OF ACCOUNT, LICENSE OR PERMIT

FOR BOARD USE ONLY

1. PLEASE CHECK TYPE OF BUSINESS OPERATIONS YOU ARE ENGAGING IN

- Aircraft Jet Fuel Dealer (MJ)
- Oil Spill Prevention and Administration Fee (OA)
- Oil Spill Response Fee (OR)
- Vessel/Pipeline Operator (PC)
- Industrial User (PM)
- Train Operator (PT)
- Vendor User Fuel Tax (AV)
- User Use Fuel Tax (AU)
- Exempt Bus Operator Use Fuel Tax (AB)
- Exempt Bus Operator Diesel Fuel Tax (DB)
- Diesel Government Entity (DG)
- Diesel Qualified Highway Vehicle Operator (DH)
- Diesel User (DU)
- Diesel Exempt Seller (DZ)
- Other _____

TAX	OFFICE	NUMBER

PLEASE EXPLAIN YOUR BUSINESS OPERATIONS (attach additional sheets if necessary)

SECTION II: OWNERSHIP INFORMATION

1. PLEASE CHECK TYPE OF OWNERSHIP

- Sole Owner
- Limited Partnership (provide a copy of your partnership agreement)
- Limited Liability Company (LLC)
- Business Trust
- Registered Domestic Partnership
- General Partnership (provide a copy of your partnership agreement)
- Husband/Wife Co-Ownership
- Corporation
- Joint Venture
- Other _____

2. DATE YOU WILL BEGIN ACTIVITIES REQUIRING AN ACCOUNT NUMBER, LICENSE, OR PERMIT IN CALIFORNIA (month, day and year)

3. ENTER NAME OF PARTNERSHIP, CORPORATION, LIMITED LIABILITY COMPANY (LLC), ORGANIZATION, OR OTHER (include a copy of your partnership agreement or LLC agreement)

4. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) OR SSN IF NO FEIN

5. CORPORATE OR LLC NUMBER

6. STATE OF INCORPORATION OR ORGANIZATION

7. DATE OF INCORPORATION OR ORGANIZATION

Each owner, partner, corporate officer or principal must provide the information requested below.
If needed, please attach additional sheet(s) to provide the information requested in this application.
Officers of publicly traded companies are not required to complete this section.

- President
- Partner
- Registered Domestic Partner
- Manager
- Member
- Owner
- Trustee

8. FULL NAME (first, middle, last)

9. RESIDENCE ADDRESS (street, city, state, zip code)

10. SOCIAL SECURITY NUMBER (attach verification) (corporate officers excluded)

11. DRIVER LICENSE NUMBER (attach verification)

12. RESIDENCE TELEPHONE NUMBER

13. DAYTIME TELEPHONE NUMBER

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14. SIGNATURE



- Vice President
- Co-Partner
- Registered Domestic Partner
- Co-Manager
- Member
- Co-Owner
- Trustee

15. FULL NAME (first, middle, last)

16. RESIDENCE ADDRESS (street, city, state, zip code)

17. SOCIAL SECURITY NUMBER (attach verification) (corporate officers excluded)

18. DRIVER LICENSE NUMBER (attach verification)

19. RESIDENCE TELEPHONE NUMBER

20. DAYTIME TELEPHONE NUMBER

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21. SIGNATURE



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Secretary Co-Partner Registered Domestic Partner Co-Manager Member Co-Owner Trustee

22. FULL NAME (first, middle, last)

23. RESIDENCE ADDRESS (street, city, state, zip code)

24. SOCIAL SECURITY NUMBER (attach verification) (corporate officers excluded)

25. DRIVER LICENSE NUMBER (attach verification)

26. RESIDENCE TELEPHONE NUMBER

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27. DAYTIME TELEPHONE NUMBER

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28. SIGNATURE



SECTION III: BUSINESS INFORMATION

1. CURRENTLY DOING BUSINESS AS (DBA) (write none if not applicable) Partnerships complete if business name different than name of partnership.

2. BUSINESS ADDRESS (do not list P.O. Box or mailing service) If two or more locations, please attach a list.

DAYTIME TELEPHONE NUMBER

FAX NUMBER

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3. MAILING ADDRESS (if different from above) (street, city, state, zip code)

4. WEBSITE ADDRESS

5. ADDRESS WHERE BOOKS AND RECORDS ARE MAINTAINED (street, city, state, zip code)

DAYTIME TELEPHONE NUMBER

E-MAIL ADDRESS

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6. NAME OF PERSON TO CONTACT REGARDING ALL LICENSING ACTIVITIES

DAYTIME TELEPHONE NUMBER

E-MAIL ADDRESS

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7. NAME OF PERSON TO CONTACT REGARDING TAX REPORTING ACTIVITIES

DAYTIME TELEPHONE NUMBER

FAX NUMBER

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8. NAME OF BANK OR FINANCIAL INSTITUTION HOLDING THE PRIMARY BUSINESS ACCOUNT

ACCOUNT NUMBER

9. BANK OR FINANCIAL INSTITUTION ADDRESS (mailing address, city, state, zip code)

TELEPHONE NUMBER

FAX NUMBER

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10. DO YOU HAVE OTHER BOARD OF EQUALIZATION ISSUED LICENSES OR PERMITS?

Yes No (if yes, please list account numbers)

SECTION IV: REQUIREMENTS BY CATEGORY (complete only the category that pertains to the respective account number, license or permit for which you are applying)

AIRCRAFT JET FUEL DEALER INFORMATION REQUIRED (MJ program)

What is your estimated monthly average of taxable gallons of aircraft jet fuel sold or used? _____

Name and BOE license number of each of your supplier(s) _____

OIL SPILL RESPONSE, PREVENTION, AND ADMINISTRATION FEE INFORMATION REQUIRED (OA and OR program)

Check the applicable box that best describes your business

Oil Refinery Marine Terminal Operator Pipeline Operator (in marine waters) Other (please describe) _____

Does your business operate from more than one location? Yes No (if yes, be sure to list all locations in Section III, line 2)

VESSEL/PIPELINE OPERATOR INFORMATION REQUIRED (PC program)

Do you operate a vessel that delivers petroleum products to any location in California? Yes No (if yes, please provide the following information)

Vessel name _____ Vessel ID _____ Delivery point _____

Do you operate a pipeline in California that delivers petroleum products? Yes No (if yes, please provide the following information)

Pipeline name _____ Pipeline location (include starting and ending location)

Please attach a copy of your I.R.S. registration number (IRS form 637).

INDUSTRIAL USERS INFORMATION REQUIRED (PM program)

1. Are you receiving gasoline blendstocks by bulk transfer for your own use in the manufacture of any product other than finished gasoline? Yes No
2. Do you use any gasoline blendstocks in highway vehicles? Yes No
3. Do you sell gasoline blendstocks? Yes No
4. How are the gasoline blendstocks received? *(please describe)* _____
5. Name, address and BOE license number of your supplier(s) _____
6. What is the estimated number of gallons received per month? _____
7. What product(s) is being produced? _____
8. Date you started using gasoline blendstocks _____

USE FUEL VENDOR INFORMATION REQUIRED (AV program)

Check the applicable box that best describes your business

Gas Station Other *(please describe)* _____

What types of "use fuel" do you sell: Liquefied petroleum gas (LPG) Liquid natural gas (LNG) Compressed natural gas (CNG)

Alcohol fuel Other *(please describe)* _____

Does your business operate from more than one location? Yes No *(if yes, be sure to list all locations in Section III, line 2)*

USER USE FUEL INFORMATION REQUIRED (AU program)

Do you have bulk storage in California? Yes No How many vehicles do you have that are powered by use fuel (liquefied petroleum gas, LPG; liquid natural gas, LNG; compressed natural gas, CNG; etc.)? _____ List license plate number and weight of each vehicle powered by use fuel and enclose a copy of each vehicle's registration.

EXEMPT BUS OPERATOR DIESEL AND USE FUEL INFORMATION REQUIRED (DB and AB program)

Please describe your bus operation _____
 Name and BOE license number of each of your suppliers. If under contract to a school district(s), attach a copy of the most recent contract and a copy of your PUC license. _____

DIESEL GOVERNMENT ENTITY INFORMATION REQUIRED (DG program)

NAME AND BOE LICENSE NUMBER OF EACH OF YOUR SUPPLIERS

DIESEL USER INFORMATION REQUIRED (DU and DZ program)

Describe your business operation _____

Describe your exempt usage or exempt sales _____

Do you purchase and use dyed diesel fuel? Yes No

SECTION V: CERTIFICATION

I certify and declare, under penalty of perjury, that the information contained herein is correct to the best of my knowledge and that I am authorized to sign and certify this application.

NAME <i>(typed or printed)</i>	TITLE
SIGNATURE	DATE

Return Application to: Board of Equalization, Fuel Taxes Division
 P.O. Box 942879, Sacramento, CA 94279-0030, **916-322-9669**

FOR BOARD USE ONLY		PUBLICATIONS FURNISHED TO APPLICANT	
REPORTING BASIS		RETURNS/FORMS	EFT 89-T
<input type="checkbox"/> SECURITY	RECEIVED BY:	_____	Pub. 3
APPROVED BY		_____	Pub. 6A
REMOTE INPUT DATE	BY	_____	Pub. 12
		_____	Pub. 19
		_____	Pub. 70
<input type="checkbox"/> PERMIT/LICENSE ISSUED	DATE	_____	Pub. 84

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Frequently Asked Questions

What type(s) of fuel tax or fee account number, license or permit can I apply for using this form?

You can use this form to apply for an account number, license or permit for any of the following Fuel Taxes Division tax and fee programs:

Aircraft Jet Fuel Tax Law

- Aircraft Jet Fuel Dealer Permit (MJ)

Oil Spill Prevention, Administration, and Oil Spill Response Fee Law

- Oil Spill Prevention and Administration Fee Account (OA)
- Oil Spill Response Fee Account (OR)

Motor Vehicle Fuel Tax Law

- Vessel/Pipeline Operator License (PC)
- Industrial User License (PM)
- Train Operator License (PT)

Use Fuel Tax Law

- Vendor Use Fuel Tax Permit (AV)
- User Use Fuel Tax Permit (AU)
- Exempt Bus Operator Use Fuel Permit (AB)

Diesel Fuel Tax Law

- Vessel/Pipeline Operator License (PC)
- Exempt Bus Operator License (DB)
- Government Entity License (DG)
- Train Operator Permit (PT)
- Qualified Highway Vehicle Operator License (DH)
- Diesel User Account (DU) no license will be issued
- Diesel Exempt Seller Account (DZ) no license will be issued

Who must obtain an account number, license or permit?

A brief summary of the general registration requirements for the applicable programs is provided in the following:

• **Aircraft Jet Fuel Dealer Permit (MJ)**

You are an Aircraft Jet Fuel Dealer if you sell and deliver aircraft jet fuel into the fuel tank of an aircraft or into a storage facility where the fuel will be withdrawn for use in an aircraft.

• **Oil Spill Prevention and Administration Fee Account (OA)**

You are required to register for this program if you are a marine terminal operator that receives crude oil or petroleum products or you operate a pipeline in marine waters that transports crude oil.

• **Oil Spill Response Fee Account (OR)**

You are required to register for this program if you are a: refinery receiving crude oil; a marine terminal receiving petroleum products from outside the state or exporting crude oil from within the state; or a pipeline in which petroleum products enter the state crossing marine waters or in which crude oil is exported from the state.

• **Vessel/Pipeline Operator License (PC)**

You are required to register for this program if you transport any reportable motor vehicle fuel and/or diesel fuel products into or out of any terminal in California by vessel or pipeline.

• **Industrial User License (PM)**

You are required to register for this program if you receive any gasoline blendstocks products by bulk transfer for your own use in the manufacturing process and your final product is not finished gasoline.

• **Vendor Use Fuel Tax Permit (AV)**

You are required to register for this program if you sell and deliver into the fuel tank of a motor vehicle liquefied petroleum gas (LPG), liquid natural gas (LNG), compressed natural gas (CNG), or alcohol fuel.

(continued on next page)

Frequently Asked Questions *(continued)*

• User Use Fuel Tax Permit (AU)

You are required to register as a Use Fuel User if you operate a commercial vehicle with an unladen weight of 7,000 pounds or more that uses liquefied petroleum gas (LPG), liquid natural gas (LNG), compressed natural gas (CNG) or alcohol fuel as a fuel.

• Diesel User Account (DU)

You are required to register for this program if you use tax-paid diesel fuel in an exempt manner. Exempt usage includes, but is not limited to the following: gallons used in vessels, in vehicles operated off-highway, in construction equipment exempt from Department of Motor Vehicle registration and operated off-highway, in the operation of power take-off (PTO) equipment, in vehicles operated on highways under the jurisdiction of the U.S. Department of Agriculture and in reefer units.

• Diesel Exempt Seller Account (DZ)

You are required to register for this program if you export or sell tax-paid undyed diesel fuel to exempt customers (for example, U.S. government, train operators) and you are not a licensed ultimate vendor.

Is there a charge for an account number, license or permit?

No, however, you may be required to post a security deposit to cover any unpaid taxes or fees that may be owed. Security forms will be sent to you if security is warranted. Your account number, license or permit will be issued after the appropriate security, if required, is posted to your account.

Is information regarding my account subject to public disclosure?

Generally, personal information, such as your driver license number, your social security number, and your residence address, is not disclosed to the public. However, some records are subject to disclosure, such as your BOE license or permit number, your business name and address, and your account number, license or permit status. Also, for purposes of enforcing the fuel laws, personal information may be disclosed to federal agencies and other state agencies. See also the disclosure information on the back page.

Why do you need to verify my social security and driver license numbers?

This information is required to ensure the accuracy of the information provided and to protect you against fraudulent use of your identification numbers. If your social security card is not readily available, you may provide other documentation.

What are my responsibilities as the holder of an account number, license or permit?

- **You must file tax or fee returns or reports.** You will receive returns for reporting your activities and tax or fee payments. Returns are due on or before the due date printed on the return (you must file a tax or fee return even if you have no tax or fee due or activities to report).
- **You must keep records** to substantiate your activities as noted on the corresponding tax and fee returns. You must keep your records for a minimum of four years.
- **You must notify the BOE if you move, change ownership, discontinue operations, or sell your business.** You should notify the BOE of any change in ownership. If you do not, you could be held liable for the continuing fuel taxes or fees. In addition, you should immediately notify us in writing if you discontinue your business. Your notification will allow us to close your account number, permit or license and return any available security you may have posted.
- **You must furnish all the required information requested on applications for registration, tax and fee returns, and other related reports.** If you do not provide the information required on the application form, we may not be able to establish an account number, or issue your license or permit. In addition, the law provides penalties for failure to file a return; failure to furnish specific required information; and for furnishing fraudulent information.
- **You should notify us immediately if you drop or add a partner.** This may protect former partners from tax or fee liabilities incurred by the business after the partnership change.

(continued on next page)

Frequently Asked Questions *(continued)*

Other Fuel Taxes

You may also be required to register under one of the following tax programs. These programs are administered by the Fuel Taxes Division, which can be reached at 916-322-9669.

Motor Vehicle Fuel Tax and Diesel Fuel Tax

A Supplier of motor vehicle fuel or diesel fuel engaged in business in California as a Terminal Operator, Position Holder, Refiner, Blender, Enterer, or Throughputter must register with the BOE and pay the excise tax on each gallon of fuel removed from the terminal rack. An Ultimate Vendor of diesel fuel must obtain a license to obtain a refund from the BOE for undyed diesel fuel sold to a user of diesel fuel for use on a farm for farming purposes or for use in an exempt bus operation. If one of these licenses is needed, please contact our office at the above telephone number to request an application. You may also download the application (BOE-400-FCO, *Supplier and/or Ultimate Vendor License Application*) from our website www.boe.ca.gov (look under "Register for a Permit/License" select "Visit the Registration Information for Fuel Taxes Division Programs").

Underground Storage Tank Maintenance Fee Law

The owner of an underground storage tank must register with the BOE and pay the underground storage tank maintenance fee for every gallon of petroleum product placed into the tank. If you own property where an underground storage tank is located, you are usually considered the owner of the tank. If you operate an underground storage tank but do not own it, you are not liable for the fee. An operator is defined as the person who controls or is responsible for the daily operation of the tank. Generally, if you lease an underground storage tank, you will be considered an operator, not an owner, unless your lease provides otherwise.

If this fee applies to you, please contact the Fuel Taxes Division at the number referenced above to request an application or download the application (BOE-400-UST, *California Underground Storage Tank and Maintenance Fee Application*) from our website www.boe.ca.gov (look under "Register for a Permit/License" select "Visit the Registration Information for Fuel Taxes Division Programs").

MOTOR VEHICLE FUEL TAX, USE FUEL TAX, DIESEL FUEL TAX, AND OIL SPILL RESPONSE, PREVENTION, AND ADMINISTRATION FEE PROGRAMS PRIVACY NOTICE

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's Motor Vehicle Fuel Tax, sections 7301-8405;¹ Use Fuel Tax, sections 8601-9355; Diesel Fuel Tax, sections 60001-60709;¹ Oil Spill Response, Prevention, and Administration Fees, sections 46001-46751;¹ and Government Code sections 8670.1-8670.53. We will use the information to determine whether you are paying the correct amount of tax or fee and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your account number, permit or license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more taxes or fees or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies (see list in following section). We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your permit or license including; account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved parties information regarding your outstanding tax or fee liability.

With your written permission, we can release information regarding your account to anyone you designate.

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Departments of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission.
- State of California government agencies and officials: Air Resources Board; Department of Alcoholic Beverage Control; Auctioneer Commission; Department of Motor Vehicles; Employment Development Department; Energy Commission; Exposition and Fairs; Department of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Department of Health Services; Highway Patrol; Department of Housing and Community Development; California Parent Locator Service.
- State agencies outside of California for tax enforcement purposes.
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments.

Can I review my records?

Yes. Please contact the Fuel Taxes Division. If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may download it from our website at www.boe.ca.gov (look under "Forms & Publications") or order a copy from our Information Center at 800-400-7115.

Who is responsible for maintaining my records?

The Deputy Director of the Property and Special Taxes Department is responsible for maintaining your records. You may contact the Deputy Director by calling 916-445-6464 or writing to the following address:

Deputy Director
Property and Special Taxes Department
P.O. Box 942879
Sacramento, CA 94279-0063

¹All references are to California Revenue and Taxation Code unless otherwise indicated.