

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 online, 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:

Special Taxes and Fees
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0088

TAXPAYER INFORMATION SECTION

800-400-7115 (TTY:711)

If you need help with your application or have questions regarding the fuel taxes administered by the BOE, please call the Taxpayer Information Section 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 the BOE, 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
State Board of Equalization
450 N Street, MIC:70
PO 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 Taxpayer Information Section.



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 Taxpayer Information Section. 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 Taxpayer Information Section at 800-400-7115 (TTY:711).

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: Special Taxes and Fees, Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0088. 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 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. There is no charge for the account number. 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.

**TAXPAYER
INFORMATION SECTION**

800-400-7115

TTY:711

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 form:

- Copy of 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 IV: 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 or LLCs:

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

You may also wish to include the following:

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

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 II: Ownership information

Items 1–31:

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* 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 fee liability from the partnership assets before it attempts to collect from the partners' personal assets. If a partnership or LLC is comprised of multiple partnerships, LLCs, or corporations, a separate application is required for each member or partner.

You should notify us immediately if you add or drop partners. 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 8-31 for corporate information.

Items 10, 11, 18, 19, 26, 27: 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 9 for privacy policy). Corporate officers are not required to provide social security numbers. Social security numbers are required of all other applicants.

Section III: Business and site information

Item 2: Business address


Underground Storage Tank Owner. The law presumes that the owner of the real property is the owner of an underground storage tank located on the real property. Please list the site location(s) of your underground storage tanks on the business address line. If you are not the owner of the real property but are the owner of the underground storage tank(s), please provide us with a copy of your lease agreement or any other documentation which substantiates your ownership.

Item 15: Ownership changes

If you are changing from one type of business organization to another (for example, from a sole owner to a corporation or from a partnership to a LLC), provide the previous owner's name and account number.

If you purchased an existing business, please provide us with the previous owner's name and account number.

Section IV: Certification

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

SECTION III: BUSINESS AND SITE INFORMATION

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

2. BUSINESS ADDRESS OF TANK LOCATION (do not list P.O. Box or mailing service) If two or more locations, please attach a list.	DAYTIME TELEPHONE NUMBER ()	FAX NUMBER ()
3. MAILING ADDRESS (if different from above) (street, city, state, zip code)	4. PARCEL NUMBER	
5. ADDRESS WHERE BOOKS AND RECORDS ARE MAINTAINED (street, city, state, zip code)	DAYTIME TELEPHONE NUMBER ()	FAX NUMBER ()
6. NAME OF PERSON TO CONTACT REGARDING ALL LICENSING ACTIVITIES	DAYTIME TELEPHONE NUMBER ()	EMAIL ADDRESS
7. NAME OF PERSON TO CONTACT REGARDING TAX REPORTING ACTIVITIES	DAYTIME TELEPHONE NUMBER ()	EMAIL ADDRESS
8. NAME OF BANK OR FINANCIAL INSTITUTION HOLDING THE PRIMARY BUSINESS ACCOUNT	ACCOUNT NUMBER	
ADDRESS (mailing address, city, state, zip code)	TELEPHONE NUMBER ()	FAX NUMBER ()
9. WHAT TYPE OF PETROLEUM PRODUCTS ARE YOU SELLING OR STORING?	10. NUMBER OF TANKS AT SITE AND CAPACITY OF EACH TANK	
11. NAME OF OPERATOR (if other than owner)		

12. DOES YOUR BUSINESS OPERATE FROM MORE THAN ONE LOCATION? YES NO (if yes, be sure to list all locations in Section III, line 2)

13. NAME OF OWNER OF **REAL PROPERTY** FOR EACH SITE THAT HAS AN UNDERGROUND STORAGE TANK (if different from applicant)

14. WEBSITE ADDRESS

15. ARE YOU BUYING A BUSINESS? (if yes, please list seller's name and account number, if known) YES NO

NAME	UNDERGROUND STORAGE TANK ACCOUNT NUMBER	
FORWARDING ADDRESS		TELEPHONE NUMBER ()
16. NAME OF YOUR FUEL SUPPLIER(S) IN CA OR NATIONWIDE	ADDRESS (mailing address, city, state, zip code)	TELEPHONE NUMBER ()

17. ARE YOU REGISTERED TO COLLECT AND/OR REMIT SALES TAX? IF YES, WHAT IS YOUR SALES TAX NUMBER?

18. DO YOU HAVE OTHER BOARD OF EQUALIZATION-ISSUED LICENSES OR PERMITS? YES NO IF **YES**, PLEASE LIST ACCOUNT NUMBERS.

SECTION IV: 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.

TANK OWNER'S OR AUTHORIZED REPRESENTATIVE'S NAME (type or print)	TITLE
TANK OWNER'S OR AUTHORIZED REPRESENTATIVE'S SIGNATURE	DATE

Return Application to: Board of Equalization, Special Taxes and Fees
P.O. Box 942879, Sacramento, CA 94279-0088

FOR BOE USE ONLY Furnished to Taxpayer		
REPORTING BASIS <input type="checkbox"/> MONTHLY <input type="checkbox"/> QUARTERLY <input type="checkbox"/> YEARLY	PUBLICATIONS <input type="checkbox"/> PUB 88 <input type="checkbox"/> PUB 70	RETURNS _____ _____ _____
<input type="checkbox"/> SECURITY	RECEIVED BY _____	
APPROVED BY	REMOTE INPUT DATE	
ACCOUNT NUMBER ISSUED	DATE	

Frequently Asked Questions

Who must Register?

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 underground tank. If you own property where an underground storage tank is located, you are usually considered the owner of the underground storage 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.

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.

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 account number, your business name and address, and your account number status. Also, for purposes of enforcing the fuel tax laws, personal information may be disclosed to federal agencies and other state agencies. See also the disclosure information on page 9.

What are my responsibilities as the holder of an account?

- **You must file fee returns.** You will receive returns for reporting your transactions and fee payments. Returns are due on or before the due date printed on the return (you must file a fee return even if you have no fee due or activities to report).
- **You must keep records** to substantiate your activities as noted on the corresponding 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 tank 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.
- **You must furnish all the required information requested on applications for registration and fee returns.** If you do not provide the information required on the application form, we may not be able to establish an account number. 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 fee liabilities incurred by the business after the partnership change.
- **You should notify us immediately if you add or drop a tank location.**
- **You should notify us immediately if the lease changes.**

Other Special Taxes and Fees

You may also be required to register under one or more of the following tax and fee programs. These programs are administered by Special Taxes and Fees.

Use Fuel Tax Law

Use fuel vendors who sell and deliver use fuel into the fuel tanks of motor vehicles must have a license and collect the state excise tax. Persons who operate vehicles powered by use fuel on California highways also need to be licensed as users. The use fuel tax is imposed on fuels other than those covered by the Motor Vehicle Fuel Tax Law and Diesel Fuel Tax Law. Some of the typical use fuels governed by the Use Fuel Tax Law are compressed natural gas (CNG), liquefied petroleum gas (LPG, or propane), liquid natural gas (LNG), E-85, ethanol, and methanol.

Aircraft Jet Fuel Tax Law

Every aircraft jet fuel dealer must register with the BOE and pay the excise tax on each gallon of jet fuel sold and placed directly into the fuel tank of an aircraft or delivered into the storage facility of a jet fuel user.

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.

Additional licenses issued under these tax programs are the Train Operator license and Vessel/Pipeline Operator license. If you need one of these licenses, please contact our office.

Diesel Fuel

Additional licenses issued under this tax program are as follows: Government Entity, Exempt Bus Operator, and Qualified Highway Vehicle Operator.

If you need one of these licenses, please contact our office to request an application. You can also download the application BOE-400-FTA, *California Fuel Taxes/Fees Application*, or BOE-400-FCO, *Supplier and/or Ultimate Vendor License Application* from our website at www.boe.ca.gov. Look under "How do I register for a Permit or License," select "Fuel Tax," and under "Information About," select "Registration for Fuel Tax Programs."

If you are a user of diesel fuel who drives outside of California and need information on Interstate Diesel Fuel (DI) requirements, or if you have questions about (or need help in obtaining) your International Fuel Tax Agreement (IFTA) account, you should contact our Motor Carrier Office at 800-400-7115 (TTY:711).

UNDERGROUND STORAGE TANK MAINTENANCE FEE PROGRAM PRIVACY NOTICE

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's Underground Storage Tank Maintenance Fee, sections 50101-50161,¹ and Health & Safety Code sections 25280-25299.96. We will use the information to determine whether you are paying the correct amount of 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. 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.

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 your account number, account start and closeout dates, and the names of business owners or partners. When you sell a business, we are permitted to give the buyer or other involved parties information regarding your outstanding fee liability.

With your written permission, we may 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; Alcohol and Tobacco Tax and Trade Bureau; Department of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; and 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; Expositions and Fairs; Department of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Department of Public Health; 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 Special Taxes and Fees. 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 Taxpayer Information Section at 800-400-7115 (TTY:711).

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
PO Box 942879
Sacramento, CA 94279-0063

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