Dear Business Owner:

California offers an abundance of opportunities for those interested in operating their own business. We are here to help.

The California State Board of Equalization (BOE) offers many free programs and services to make doing business with us simple and convenient. This publication will guide you through the list of resources available to you.

This agency takes pride in offering quality customer service and encourages you to contact us. BOE staff are available to answer questions and help you understand tax and fees law.

Thank you for contributing to the strength of our state and support of our local communities.

Yours in public service,

David J. Gau
Executive Director
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TAKE ADVANTAGE OF FREE BOE TAX PRODUCTS AND SERVICES

The BOE offers a number of products and services intended to help California taxpayers and feepayers such as small business owners, tax practitioners, and nonprofit organizations with their tax obligations. Most of the information is free. This guide provides a listing of services, contact information, educational opportunities, training classes, and useful publications that are available to you.
Visit BOE online at www.boe.ca.gov

The BOE wants to make doing business in California easy as possible. The BOE website is the best source of information about how, when, and where you can get the tax help you need.

On www.boe.ca.gov, you can:

• Learn how to register for a sales and use tax seller’s permit.
• Apply for a license or account for most other BOE-administered tax or fee programs.
• Verify a license, file a return, or make a payment online.
• Locate events such as small business seminars offered in your local communities.
• Find sales and use tax rates, special tax and fee program rates, special notices, and online services.
• Download forms, informative publications and reports, and Board Meeting agendas.

To locate a particular item, use the Search BOE box on the upper right side of the screen. The BOE recommends you visit the BOE website often as updates occur frequently. These updates could include new features, upcoming seminars, revised publications, and the latest news.

Find tax information in one location at www.taxes.ca.gov

The California Tax Service Center website at www.taxes.ca.gov offers a one-stop source for the latest tax information. The BOE, in partnership with the Employment Development Department (EDD), the Franchise Tax Board (FTB), and the Internal Revenue Service (IRS), established the California Tax Service Center. If you are an individual taxpayer, or a small business owner, or looking to start a business, you will find the website helpful.

Call the BOE Customer Service Center

Representatives in the Customer Service Center provide live personal assistance with general tax questions weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. We have many bilingual representatives available to answer your questions.

The numbers for the Customer Service Center are:

Toll-free number: 1-800-400-7115
TTY: 711 (for hearing and speech disabilities)

You can also take advantage of the automated features of the 24-hour telephone toll-free system that includes recordings of sales tax rates and verification of permit numbers.

Contact us by email

If you have general tax questions that are not addressed on the BOE website, please use the form under the Contact Us tab to send us your questions by email. The BOE’s goal is to answer all of your questions within 12 days. However, if you need an immediate response, please call the toll-free number for the Customer Service Center.

We work hard to safeguard your confidential information but messages sent to the BOE email account are not on a secure server. BOE is not responsible if confidential information that you send to this email address is accessed by third parties. If you would like to discuss matters requiring confidential information, we recommend calling the Customer Service Center to answer your questions.
Request personal assistance at BOE field offices

The BOE offers sales and use tax assistance at BOE field offices located throughout the state. If you need help with your sales and use tax account, contact your nearest field office. The addresses and telephone numbers for these offices are located at www.boe.ca.gov/info/phone.htm.

Doing business on the go: BOE’s free mobile web applications

The BOE offers free mobile and web applications tailored for mobile devices. These applications enable mobile users to find a BOE office, verify a permit, or find the sales and use tax rate. You can also manage payments and user account details by logging in with a User ID or an Express Login Code. The online payment method also makes it easy to calculate and pay any use tax owed.

Find out more about the BOE’s mobile applications at www.boe.ca.gov/mobile.

Connect with us on social media

BOE uses Facebook®, Twitter, Instagram, YouTube™, and LinkedIn® to connect with customers to provide useful news to businesses and taxpayers.
BOE UPDATES

It is easy to receive electronic updates to keep you up-to-date on changes in the law and regulations, and to receive more information on specific taxes and fees. It is important for business owners to keep a valid email address for your accounts on file with the BOE so we can notify you of important updates.
Subscribe to BOE online updates

To subscribe to the BOE’s free email list (ListServ), simply click on the Sign Up for BOE Updates link found near the bottom of any page on our website and fill in your name and email address.

You can choose which email updates you’d like to receive. When you sign up, you will receive monthly emails with helpful information such as:

- Important Notices regarding the rate changes for BOE tax and fee programs.
- Special Notices providing information about changes in the tax or fee laws or clarifying areas of the law that are frequently misunderstood.
- Schedules of upcoming educational seminars for taxpayers and nonprofit organizations.
- Newsletters and Bulletins which include:
  - The quarterly Tax Information Bulletin (TIB) about sales and use tax.
  - The semi-annual News for Tax Practitioners helping tax professionals stay current with the latest developments regarding taxes and fees.
  - The annual Special Taxes and Fees Newsletter containing information about special tax and fee programs.
  - The annual State Assessee Newsletter containing information on the state assessee valuation process.
- News Releases.

Please note: This does not include all the BOE information made available. Urgent communications may also be sent through the ListServ more frequently than every 30 days. You should also maintain your subscription to other BOE email information lists to ensure you receive the most up-to-date information about specific programs and activities.

Receive electronic updates

The BOE also sends “eblasts.” These eblasts are emails sent simultaneously to a large targeted audience. The eblasts are sent to taxpayers and fee payers who have provided us with their valid email address during the registration process. By sending an eblast message, the agency provides customers with critical, time-sensitive BOE information.

Please note: BOE eblasts are not the same as Special Notices. Although they sometimes contain the same information, Special Notices are posted to our website or mailed to taxpayers, while eblasts are emailed to those appearing on the BOE’s email list.
ONLINE SERVICES

We offer several options to make it easier for you to file your returns and pay your taxes or fees online. You can find them on our website under the Online Services tab.

The BOE website offers features which provide quick and easy access to important tax and fee information. These features include Know Your Tax Rate, an online mapping tool to determine the tax rate at a specific location, and Open BOE, a data portal to make statistical information available to the public.
**Register your business**

The BOE’s online registration system asks step-by-step questions about your business operations and will identify the permits, accounts, or licenses you need from our agency based on your responses to the questions. You may need multiple BOE permits or licenses, depending on your business type. The online registration application saves the information you provide at each step, allowing you to stop at any time and continue later.

Most applications register instantly. The online registration system will allow you to print your seller’s permit immediately once registration is complete. For some special tax and fee program accounts, you will receive an email notification or you can log in to check on the status of your application. Once your registration is complete, you can print your permit or license from the BOE website.

When you sell or lease any merchandise within the State of California, even temporarily, you are generally required to register with the BOE and pay tax on your taxable sales. Even if you make sales online or on a temporary basis such as a fireworks fundraiser, a craft show, or a booth at a flea market, you need a seller’s permit. Permits are not transferable and are generally needed for multiple locations.

You can find out more about temporary seller’s permits by accessing Temporary Sellers from the Business Center quick link on the BOE website (click More and then Temporary Sellers).

**File your return**

Depending on your type of business, the BOE offers an online filing service that is a fast, convenient, easy, and secure way to file your tax returns and pay most tax amounts due.

You can file online for:

- Sales and use tax accounts
- Use tax returns
- Motor vehicle fuel tax accounts
- International Fuel Tax Agreement (IFTA) accounts
- Cigarette tax accounts (distributors and manufacturers)
- Prepaid mobile telephony services surcharge (MTS) accounts
- Emergency telephone users surcharge accounts (available October 2016)

Please see the BOE website and click on the File a Return tab for information about who is eligible to file online and what information is needed to get started.

For those taxpayers or fee-payers who have accounts that are not eligible for online filing, the BOE mails the return or report required at the end of the reporting period. If you have not received a return within 10 business days after the end of the reporting period, please contact the BOE for a replacement form.

**Make a payment**

We offer a number of convenient payment methods for taxpayers and fee-payers to pay current and past due liabilities. Usually, customers who file a return also make a payment at the same time. You can also make payments directly from your bank account, by credit card, check, or money order. In addition, some BOE customers are required to make payment through an Electronic Funds Transfer (EFT). Visit the BOE website and click on the Make a Payment tab for more information.
Pay Directly from Your Bank Account

To make a payment directly from your account, or to file your return, log in with your User ID or Express Login. This online payment method allows funds to be electronically withdrawn from your bank account using the bank routing number and account number. There is no fee to use this service. You can also set the date for your payment with this option.

Electronic Funds Transfer

The BOE Electronic Funds Transfer (EFT) program allows you to pay online or by telephone.

ACH Debit Payment

If you file online with your User ID or Express Login, you are able to file returns and make ACH debit payments in one transaction. The ACH debit payment method allows the BOE to securely transfer funds from your bank account to the BOE's bank account.

ACH Debit Payment—Third Party

Initiate an ACH debit payment via the Internet or telephone through the state’s data collector to authorize the transfer of funds. The ACH debit payment method allows BOE to securely transfer funds from your bank account to the BOE's bank account. The BOE does not charge for this payment method but your bank may charge a fee for this service. You are responsible for any fees that your financial institution may charge you for the actual transfer of funds.

Please note: The state’s data collector is not under the control of the BOE and the BOE is not responsible for the contents of their website or any links contained in their website. The BOE recommends that you review the security and confidentiality statements of the data collector.

ACH Credit Payment

Under this method, you instruct your financial institution to debit (transfer) funds from your bank and credit the BOE’s bank account. For this type of transaction, you must ensure that your financial institution has the ability to send ACH credit transactions in the required file format. For file format information, please visit www.boe.ca.gov/elecsrv/ach_credit_spec.htm. Allow your financial institution at least 30 days to set up your account.

The BOE does not charge for this payment method but your bank may charge a fee for this service. You are responsible for any fees charged by your financial institution for setup and processing of your ACH credit transactions.

Please note: You are required to pay by EFT if your average monthly tax or fee liability for your account goes above a certain amount. The amount varies depending on what type of account you have. Contact information for different account types is provided below.

For More Information

Visit the BOE website and click on the Make a Payment tab for more information. For assistance with EFT payments for sales and use tax accounts, you may also call the EFT Helpline at 1-916-327-4229. EFT staff are available weekdays to answer your questions from 7:30 a.m. to 4:30 p.m. (Pacific time), excluding state holidays. Recorded information is available 24 hours a day.

For EFT questions on special taxes and fees, call the Customer Service Center at 1-800-400-7115 (TTY:711). Staff is available to answer your questions weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Credit Card Payments

You can use your American Express®, Discover/Network®, MasterCard®, or Visa® credit cards to make payments for:

- Sales and use tax returns and prepayments
- Special taxes and fees returns and prepayments
- Accounts payable
• Audit payments
• Fee payments

Accounts eligible to file returns online will be able to file returns and make a credit card payment in one transaction. You can also make a credit card payment over the Internet by visiting the BOE website or calling the credit card processing vendor at 1-855-292-8931. The credit card vendor will charge 2.3 percent of the transaction amount for this service. This service fee is retained by the vendor and is not revenue to the BOE. The minimum fee is $1. To learn more about the credit card program, visit the BOE website and click on the Make a Payment tab, or call the Customer Service Center.

**Request a payment plan**

The BOE understands you may sometimes have difficulty paying your liabilities. When you do, the BOE is ready to work with you to find the best available solution. Let us help you avoid more penalties and interest. If you can’t pay your total past due amount, you can request a payment plan. With a payment plan, you can pay your balance over time, potentially saving yourself additional penalties and interest.

You can quickly apply online and receive instant feedback and, in some cases, instant approval. To submit an online payment plan, log in to your account with your User ID or Express Login code and then select **Request a Payment Plan**. You can schedule your payments on dates you choose: monthly, biweekly, or weekly payments.

Almost any taxpayer or feepayer with a past due amount can apply. You can propose payments of any amount greater than $10, but we prefer plans paying off the balance within six (6) months.

You are not eligible to apply for a payment plan if:
• You recently submitted, or are currently participating in, our Offer in Compromise program.
• Your account is in bankruptcy, probate, or receivership.
• You already have a pending or existing approved payment plan.
• Your seller’s permit or license is revoked.

**Request relief online**

You can use the online services to request that the BOE consider the cancellation (relief) of penalty, interest charges, and/or fees incurred. You can get started by signing into your account using your User ID or Express Login code.

Any taxpayer or feepayer, or their representative, can submit requests online for:
• Relief from penalty
• Relief from interest due to unreasonable error or delay by the BOE or Department of Motor Vehicles (DMV)
• Relief from penalty and interest due to a disaster
• Relief from collection cost recovery fee
• Declaration of timely mailing
• Extension of time in which to file a tax/fee return

Click on the Online Services tab and then the Relief Request tab to learn more about relief requests.
Request tax relief during a disaster

The BOE offers emergency tax relief to businesses affected by emergencies including fires, floods, and earthquakes. Victims of emergencies may be given more time to file tax returns, receive relief from interest, receive deferments or adjustments for certain property taxes administered by the BOE, obtain refunds of taxes paid on damaged cigarettes and alcoholic beverages, and receive assistance in reconstructing financial records. You can request relief online at www.boe.ca.gov.

Click on the Online Services tab and then the Relief Request tab to learn more about relief requests.

Know your tax rate

Sales and use tax rates vary throughout the state. A base sales and use tax rate applies statewide. In addition to this base tax rate, some cities and counties have voter- or local government-approved district taxes. In some areas, there is more than one district tax in effect. In others, there is no district tax in effect. More than 75 percent of all businesses in California are located, or do business, in areas with a district tax rate.

On the BOE website, click on the Find a Sales Tax Rate by Address button and input an address to find the exact tax rate for the location. The accompanying online mapping tool pinpoints the location on a map, provides the tax rate for that specific address, and shows the entire area where that rate applies.

Check permits or verify licenses

Online

If a customer submits a resale certificate to buy an item for resale, you can verify whether the seller’s permit number appearing on the resale certificate is valid. You can also check the status of a cigarette and tobacco products license, or whether a vendor of covered electronic devices (CEDs) is registered to collect and pay the electronic waste recycling fee.

You can also use the site to verify owners of underground storage tanks for the Underground Storage Tank Maintenance Fee Program. Go to How Do I Verify a Permit or License or Account to enter the account or permit number.

When you enter the account or permit number you are checking, do not enter letters or dashes; simply enter the numbers. You can print out the verification information and keep it with your tax records.
By Phone

Call us to verify the seller’s permit of your customer. Use our automated service to enter the account or permit number or call the Customer Service Center.

1. Automated Seller’s Permit Verification Service: 1-888-225-5263

You may call this toll-free number at any time to verify a seller’s permit. You will not have access to a customer service representative at this number.

2. Customer Service Center: 1-800-400-7115

You can ask one of our customer service representatives to verify the permit number. Representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Mexican Merchant Resale Verification

To verify the validity of Mexican Merchant identification cards or resale certificates, please call the BOE’s San Diego office at 1-858-385-4700, or contact your local BOE field office.

New sales tax rate service available to retailers

Through the BOE’s Geographic Information System (GIS), a new service allows retailers with point-of-sale systems (or other similar systems) to accurately determine the sales and use tax rates. This new feature provides the sales and use tax rate based upon the address or coordinates submitted. To access this service, visit http://services.gis.boe.ca.gov/api/taxrates/Rates.svc.

Order cigarette tax stamps

Licensed cigarette distributors can order cigarette tax stamps and check on the status of their orders online. To use this system, you must be a registered stamp purchaser and have a valid email account, User ID, and password.

Visit OPEN BOE Data Portal for financial information

The BOE’s Open Data Portal provides easy access to comprehensive tax revenue and expenditure data. It provides a range of historical data, such as taxable sales in California and includes information on other tax and fee programs.

OPEN BOE allows users to easily download or export the data into various formats, including charts and graphs. Users may view, export, redistribute, and republish this information.
INDUSTRY GUIDES, SEMINARS, CLASSES, AND VIDEOS

Keeping up with changing tax laws can be challenging for any business. We offer training and assistance to help you stay informed. Event information is also available on our website. Click on the tab, News & Events.
Industry Guides

The BOE’s Industry and Tax and Fee Guides are one-stop-shops for owners and operators looking for information on key tax and fee issues important to their businesses.

Each guide covers the most common industry issues and includes links to relevant resources, all in a convenient tab-based format. The BOE is constantly evaluating, updating, and adding guides. Check back often for the latest information. The current Industry Guides available are:

- **Agricultural Industry** (also available in Spanish)
- **Auto Repair Garages** (also available in Spanish)
- **Caterers**
- **Construction Contractors** (also available in Spanish)
- **Destination Management Companies**
- **Gas Station Operators** (also available in Chinese, Korean, Spanish, and Vietnamese)
- **Grocery Stores**
- **Liquor Stores** (also available in Chinese, Korean, Spanish, and Vietnamese)
- **Medical Cannabis Businesses**
- **Mobile Phone Vendors**
- **Motor Vehicle Dealers**
- **Nonprofit Organizations**
- **Out-of-State Retailers**
- **Restaurant Owners** (also available in Chinese, Korean, Spanish, and Vietnamese)
- **Winemakers** explains certain tax incentives, as well as common tax issues winemakers may face.

Other Tax and Fee Guides are available for specific topics.

- **Cigarette and Tobacco Products** provides retailers, wholesalers, distributors, manufacturers, and importers detailed information on their Cigarette and Tobacco Products taxation and licensing obligations.
- **Film and Television** discusses eligibility of filmmakers for tax credits based on certain expenditures for qualified productions that are produced in California.
- **Green Technology** supplies businesses with information about the tax laws that come from the growth experienced in this industry.
- **Lumber Products** supplies retailers and contractor businesses with information about the California Lumber Products Assessment.
- **Manufacturing Exemption** discusses qualifications for a partial exemption of sales and use tax on certain manufacturing and research and development equipment purchases and leases.
- **New Permit and License Holders** helps new business owners understand how to manage sales and work with the BOE.
- **Prepaid Mobile Telephony Services (MTS) Surcharge** provides information about the surcharge on prepaid wireless cards and services.
- **Purchases of Log Homes** helps homeowners understand how use tax applies to their out-of-state purchases of log home or log cabin kits.
- **Regional Railroad Accident Preparedness and Immediate Response Fee** explains the new laws requiring a fee to be imposed on the top 25 most hazardous material commodities transported by rail car in California.
- **Tax Practitioners Information Portal** provides tax practitioners with information to help their clients with BOE-administered programs.
- **Vehicles, Vessels, and Aircraft** provides consumers with important use tax information about their purchases of vehicles, vessels, and aircraft.
- **Veteran’s Tax Topics** explains the sales and use tax and property tax topics that are important to veterans and veteran’s organizations.

*Please note:* The Industry Guides are a source of valuable information and complement the BOE’s many online publications; they are not a substitute for any applicable laws and regulations.
Interactive learning opportunities

Telephone Townhalls
Telephone townhalls enable the BOE to interact with and educate taxpayers and feeayers over the telephone, listening to the experts share their knowledge and answer subject-related questions posed by townhall participants. Individuals can register online by clicking on the tab labeled News & Events, then Events & Calendar, and then Townhall Meetings for a meeting of interest.

Webinars
Webinars are interactive educational sessions provided by the BOE to the taxpayers and feeayers via the Internet. They include topic-specific information for the attendee regarding their particular business or tax/fee needs, as well as general questions or topics. One of the many benefits of a webinar is the question and answer segment between attendees and subject matter experts from the BOE. Individuals can register online by clicking on the tab, News & Events, then Events & Calendar, and then Webinars.

Speakers Bureau Events
The BOE is frequently invited to speak at events, sponsored and coordinated by industry associations, practitioners, nonprofit or community-based organizations, and other local and state agencies. BOE staff participate at Speaker Bureau events by providing a speaker, conducting workshops, staffing expo tables and/or including information in the event programs. Invite the BOE to speak at an event by clicking on the tab, News & Events, then Events & Calendar, and finally Speakers Bureau.

Seminars

Small Business Seminars
Each year, the BOE partners with the Employment Development Department (EDD), the Franchise Tax Board (FTB), the Internal Revenue Service (IRS), and local government agencies to offer free, educational seminars for business owners. At BOE information booths in the exposition area, you can find answers to your questions. You can also take classes given by BOE tax experts. We announce the events by sending emails, mailing invitations to area businesses, displaying posters, distributing flyers in public places.
(including libraries and government offices), and providing information in the local print, broadcast, and social media. You can register online for these seminars by clicking on the tab, News & Events, then Events & Calendar.

Industry Seminars

We provide periodic, free industry-specific seminars to help those businesses better understand how taxes and fees apply to their business activities. If you are a registered taxpayer, we will contact you by email when a seminar is scheduled for your industry. You can also check the BOE website under the tab, News & Events, then Events & Calendar for events in your area.

Nonprofit Educational Seminars

The BOE conducts free, multi-agency seminars for nonprofit and exempt organizations throughout California. These events bring together BOE sales and use tax and property tax experts as well as representatives of the EDD, FTB, IRS, and the Attorney General's Office (AG). Participants are able to attend presentations and receive individualized tax advice. You can register online for these seminars by clicking on the tab, News & Events, then Events & Calendar.

California Cigarette and Tobacco Products Licensing Seminars

The BOE also offers instructor-led classes on the Cigarette and Tobacco Products Licensing Program and related tobacco tax laws. The classes are designed to inform, answer questions, and help California sellers of cigarettes and tobacco products understand their requirements and avoid penalties. You will learn:

- Who must be licensed
- What brands of cigarettes can be sold in California
- What records must be maintained on the premises
- What to expect during a cigarette and tobacco licensee inspection
- When cigarette and tobacco products may be seized
- How to avoid fines and penalties
- What rights licensees have

You can register online for these seminars by clicking on the tab, News & Events, then Events & Calendar, and finally the Cigarette/Tobacco Sellers link.

Classes

Basic Sales and Use Tax Classes

The BOE offers classes that take you through the tax basics of owning and operating a business. The instructor-led classes teach participants how to prepare and file a sales and use tax return, support and claim or deduct exempt sales, use a resale certificate, determine what is taxable and nontaxable labor, and maintain adequate records.

You can register online for these classes by clicking on the tab, News & Events, then Events & Calendar, and Sales and Use Tax Classes. You can conveniently search by course title, city, or county.

The class schedule gives the date, time, place, and language of each class. Currently, classes are scheduled in English, Spanish, Vietnamese, and Chinese (Cantonese and Mandarin).

Sales and Use Tax Return Preparation Classes

Some BOE field offices offer free tax return preparation classes to help you complete your sales and use tax return. They are held each quarter before the quarterly return due date. Some offices offer classes in Spanish or other languages. You can register online for these classes by clicking on the tab labeled News & Events, then Events & Calendar, and Sales and Use Tax Classes for an up-to-date roster of available classes.
Online Filing Clinics

The BOE also holds online filing clinics at many of the BOE field offices. You can register online to attend one of these instructor-led classes by clicking on the tab, News & Events, then Events & Calendar, and finally Sales and Use Tax Classes. Select Online Filing Clinic from the course title drop down menu and select the language and location where you would like to take the class.

Online seminars, videos, tutorials, and guides

You can learn about a variety of topics that may affect your business or organization on your own time and at your own pace. You can access these resources by clicking on the tab News & Events, then Events & Calendar, and then Online Seminars.

The convenient tab-based format of the webpage divides the topics into general areas of interest. The five tabs are:

- **Getting Started** covers essential information about making sales in California and gives an overview of registering, keeping records, filing, making a payment, and contacting the BOE.

- **Growing Your Business** highlights basic steps needed to grow your business.

- **Nonprofit, Exempt, and Faith-based Organizations** contains basic information about qualifying and eligibility requirements for special exemptions for your organization.

- **Industry** outlines resources of information on key tax and fee issues relevant to a particular industry.

- **Other Resources** includes an important message from the Taxpayers’ Rights Advocate Office and a listing of pertinent publications for business owners and nonprofit organizations.
Cigarette and Tobacco Products Retail Sales

This presentation informs sellers of cigarettes and tobacco products about the state’s licensing requirements, BOE’s inspection process, required retention of invoices, product seizures, citations for violations of the tax laws, penalties and fines, suspension or revocation of a license, as well as your rights to an appeals process. These online seminars for tobacco retailers, wholesalers, and distributors can be found at www.boe.ca.gov/info/VirtualSeminars/seminars_online.htm/industry.

An Important Message from the Taxpayers’ Rights Advocate Office

This short video, available at www.boe.ca.gov/info/VirtualSeminars/TRA_message.htm, introduces the Taxpayers’ Rights Advocate Office. It explains what services are available to you once you have exhausted all other avenues and have not been able to resolve your tax or fee issue. It gives you contact information and resources where you can find out more about your rights as a taxpayer.

Your Appeal Hearing

To assist taxpayers with appeals, the BOE created an online video for those who plan to represent themselves during their hearings before the elected Board Members. It is available at www.boe.ca.gov/tra/flash/YourAppeal.html.

This video assists taxpayers new to the appeal and hearing process and will help you understand how to prepare for the hearing. It offers a breakdown of the BOE literature provided to appellants, explains the hearing schedule, and directs taxpayers to other helpful BOE resources.

In addition, the video includes informal advice, such as visual guides to using the microphone and information on how to make the best use of the time provided in the hearing.

You may also download from the Forms & Pubs tab, publication 143, Your Appeal Hearing Before the Board Members, which is the companion piece to the video.

Your Assessment Appeal

This video was specifically designed to assist property owners planning to appeal their residential property assessment. This video covers the application process and hearing details, defines terms, and discusses basic appraisal techniques. It also explains what exactly can be appealed and outlines the timing of the appeal application process. You can watch it at www.boe.ca.gov/tra/flash/YourAppeal.html.

You may also download from the Forms & Pubs tab, publication 30, Residential Property Assessment Appeals, which contains more detailed information.
BOE ASSISTANCE

The BOE is committed to helping all California businesses and individuals comply with the state’s complex and changing tax laws.

The BOE offers a full range of services tailored to the diverse needs of the state’s businesses from 24-hour online services to personal assistance with tax compliance questions.
Request written tax advice

If you have specific or complex questions regarding how a tax or fee applies to your business transactions, you may mail us a written request for clarification. Please send your request to the BOE office that handles your account. You can find a list of field offices on the BOE website under the Contact Us tab. Be sure to identify yourself (or, if you’re writing for someone else, identify that person), include your account or permit number, contact information, and fully describe the facts and circumstances of the transaction in your request.

BOE staff will mail you a written response. If we later determine that written advice regarding a transaction was incorrect, you may be relieved of certain taxes, penalties, and interest.

More information is available on BOE-8, Get It in Writing, under the Forms & Pubs tab on our website.

Contact the Taxpayers’ Rights Advocate

If you are unable to resolve a problem through normal channels (for example, by speaking to a supervisor) or if you would like to know more about your rights under the law, please contact the Taxpayers’ Rights Advocate for help.

You may write to:
Taxpayers’ Rights Advocate MIC:70
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0070


To learn more about the Taxpayers’ Rights Advocate Office and your rights, visit the BOE website and click on the Taxpayers’ Rights Advocate link at the bottom of any page.

Take advantage of the Tax Appeals Assistance Program

Taxpayers and others with appeals before the Board Members are able to seek free legal assistance through the BOE’s Tax Appeals Assistance Program, which is overseen by the Taxpayers’ Rights Advocate.

Supervised by BOE tax attorneys, qualified law students advise individual clients with pending appeals before the Board, research and draft appeal briefs, and handle other matters on behalf of the client. Assistance is offered to qualifying individuals (with a liability not more than $20,000) with state income tax appeals, consumer use tax appeals, cigarette and tobacco license appeals, and some sales tax appeals for which a decision by the Board has been requested.

Please note: The BOE’s Tax Appeals Assistance Program is not able to provide assistance with appeals of property tax assessment. Please contact your county or see the BOE’s Your Assessment Appeal video.

To seek assistance through the Tax Appeals Assistance Program, please call the Program Coordinator in the Taxpayers’ Rights Advocate Office at 1-916-319-9199. To learn more about the program, follow the link on the Taxpayers’ Rights Advocate Office webpage.
Ask for a Taxpayer Educational Consultation

The BOE offers individualized tax education and assistance to new taxpayers during their first year of business through the Taxpayer Educational Consultation Program. Experienced BOE auditors perform the consultations. During your consultation, the auditor discusses business operations, records maintenance, and reviews a few sample transactions in your records. The auditor also explains the application of taxes that apply to your operations and potential problem areas that may affect the proper reporting of the taxes. Please visit the Taxpayer Education Consultation Program for more detailed information about this service.

Taxpayers must meet certain requirements to participate in the program. To see if you qualify, contact your nearest BOE field office or email EducationConsultation@boe.ca.gov.

Request a speaker

As one of the BOE outreach programs, we provide speakers at programs for professional societies, industry and trade groups, governmental organizations, and schools statewide, to educate individuals about tax and fee laws and their rights and responsibilities. The BOE also provides speakers for seminars for business owners in languages such as Chinese, Korean, Spanish, Thai, and Vietnamese.

If you are interested in securing a speaker for your event, please visit www.boe.ca.gov/info/speakers_bureau.htm. You will receive a confirmation of receipt upon your submission of the form.

Request language assistance

The BOE translates many publications to assist non-English speaking taxpayers and fee-payers. The free publications cover general tax information and information geared to specific types of businesses. The BOE’s most commonly-requested publications are available in Chinese, Korean, Spanish, and Vietnamese. In addition, we have videos and presentations on subjects such as online registration and cigarette and tobacco tax laws. You can find all this information under the Languages tab in the header of the BOE website.

Throughout the state, BOE bilingual staff provides services to taxpayers and fee-payers who need help in languages other than English. Assistance is available through the Customer Service Center, as well as BOE field offices. We also provide interpreter services for Board hearings. You can make arrangements with the Board Proceedings Division before your hearing by calling 1-916-322-2270.

Have equal access to BOE services

The BOE complies with the Americans with Disabilities Act (ADA) and provides equal public access to our services. Documents in alternative formats and other reasonable accommodations may be requested from the BOE ADA Coordinator, who can be reached by writing to:

ADA Coordinator
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0079

The ADA can also be reached by calling 1-916-324-2507 (or TTY:711).

If you need accommodation under the ADA, you may also contact your local BOE field office.

Request public records

The BOE is required to make public records available to everyone. In fact, the public records you want may already be available on the BOE website. We suggest you check the website and, if you don’t find what you need, contact us to see if the records are available or request copies of public records.
You will need to file a written request for specific public records. Within ten days of the date we receive your request, the BOE will notify you whether the agency can legally share those records with you. If the BOE can disclose the requested records, we will either provide you with the records, or give you an estimate as to when they will be ready. If the law prohibits the BOE from disclosing certain records, we will respond in writing citing the reason we cannot provide the requested information.

If you need more information about obtaining public records from us, please contact the Disclosure Officer at 1-916-445-2918, or visit the BOE website at www.boe.ca.gov/info/publicrecords.htm.

**Report tax fraud**

Tax evasion hurts California’s economy as legitimate businesses are confronted with unfair competition, funding for public resources are lost, and employees are forced to work in conditions without basic protections or may even lose their jobs. Tax fraud hurts everyone.

You can report criminal tax evasion, piracy, counterfeiting, human trafficking, and other crimes on the BOE website by clicking on:

- The Report Tax Fraud link at the bottom of any webpage
- The Tax Recovery and Criminal Enforcement (TRaCE) link at the bottom of any webpage. Click on the Report a Crime tab to report crimes or to see different options.

You can also call:

- Tax Evasion Hotline at 1-888-334-3300.
- TRaCE Hotline at 1-855-234-9949.
- BOE Investigations Division at 1-916-324-0105.

**Beware of tax collection scams**

In the past year, the BOE received reports of threatening scams to fraudulently collect alleged tax debts. These callers usually demand immediate payment for a tax amount owed and threaten the taxpayer or feepayer with jail. These cases appear related to scams where callers impersonate the Internal Revenue Service agents. The IRS periodically alerts taxpayers to schemes that fraudulently use the IRS name, logo, or website clone to gain access to consumers’ financial information in order to steal their identity and asset. The scams may take place through email, fax, or phone. When they take place via email, they are called “phishing” scams. The IRS website has information that can help you protect yourself from tax scams of all kinds. Search the site using the term: phishing.

FTB also offers similar advice to taxpayers, and provides these helpful tips to detecting possible scams.

You should be suspicious of anyone that contacts you by email, mail, or phone who:

- Asks for passwords or information about your credit cards and bank accounts. Agents never ask for this kind of information and you should never disclose it.
- Threatens to contact local police or other law-enforcement groups to have you arrested if a tax debt is not paid.
- Demands payment by third-party issued or pre-paid debit cards. FTB doesn’t accept these forms of payment.
- Claims that there is a problem with your account.

Be aware that any BOE contact by telephone to collect tax debts is also preceded by a written notice of the tax or fee debt they are attempting to collect. BOE agents do not threaten taxpayers or feepayers with jail if they fail to make an immediate payment. If you did not receive a prior written notice or want to confirm the call is a legitimate debt for a BOE tax or fee, please contact a BOE office.

Report a possible telephone scam by calling the Customer Service Center at 1-800-400-7115.
BOARD MEMBERS

The Board’s five Members serve concurrent four-year terms as the nation’s only elected tax board. Their popular election ensures that the BOE’s tax program administration remains directly accountable to the people.

Four Members are elected by district. The fifth Member, the State Controller, is elected at large and serves in an ex-officio capacity.
Find Your Board Member

The Find Your Board Member feature on the BOE website allows you to enter your address and quickly find the contact information for your Board Member. This information includes the Member’s email address and webpage. You can also find your nearest field office from this screen by clicking on the appropriate button.

Using this feature, you can communicate directly with your Board Member by email or by phone.

Board Member homepages

Each of the Board Members maintains a homepage on the BOE website. There you will find more information about your specific Board Member, your district, upcoming educational opportunities, and ways to contact the Member.

Public meetings

If you attend a public BOE meeting, you will have the opportunity to see elected Board Members as they carry out their official duties. You may also participate in public hearings and comment on proposed regulations before they are adopted. Board meetings are held throughout the year. The Board meets monthly primarily in Sacramento and, as necessary, in other locations throughout California, such as Culver City.

You can watch the Board meetings online as well. Scroll down to Board Meetings on the BOE homepage and click on the arrow to livestream the current meeting in session. To select a prior meeting of your choice, go to the Board & Committee Meetings webpage (www.boe.ca.gov/meetings/boardcomm.htm) for past meetings). You will find the meetings listed by year under the heading, Agenda Notice, Preliminary Record of Board Actions, Minutes, and Webcast.

Taxpayers’ Bill of Rights hearings

The BOE holds annual Taxpayers’ Bill of Rights Hearings in Sacramento and Culver City. During these hearings, the Board Members listen to the public’s suggestions, comments, and concerns.

The BOE conducts separate Taxpayers’ Bill of Rights hearings regarding business taxes and fees, and property taxes. At the business taxes hearings, you can comment on the administration of sales and use taxes, and special taxes and fees. At the property tax hearings, you can comment on the administration of state and local property tax.

The hearings are announced in the BOE’s tax newsletters, listed on the BOE’s website, and presented on flyers and posters distributed and displayed in public places, including government offices. To be placed on a hearing notification list, please contact the Taxpayers’ Rights Advocate at 1-888-324-2798. To learn more about the hearings, click on Taxpayers’ Rights Advocate at the bottom of any webpage and select Taxpayers’ Bill of Rights Hearings.
HOW ARE WE DOING?

Drop us a line or give us a call. We would like to hear about your BOE experience and are happy to answer any questions.
Have a suggestion?

Each of the BOE office locations has a suggestion box and customer service survey forms to let us know how we are doing. We appreciate your comments and suggestions and use them to help improve BOE programs and services.

Complete a customer service survey

The BOE appreciates feedback from taxpayers and fee payers and encourages you to complete a customer survey. We include surveys in some of the correspondence sent to taxpayers and fee payers. You can also go to the BOE website to take the survey. Find the Take a Survey link under the heading By Email under the Contact Us tab.

Complete an audit survey form

Following a sales and use tax audit, taxpayers are encouraged to provide their comments by completing an audit survey form. This survey provides valuable information on the effectiveness of the BOE’s audit program and helps us improve procedures to better serve the business community and taxpayers.

An online audit survey is also available for audits of special taxes and fee accounts. The survey can be found on the BOE website under the Taxes & Fees tab and then select the Special Taxes and Fees Overview link. Then, under the Quick Links heading, choose the Customer Service Surveys.

Fill out an online services survey form

The Registration and the Relief Request surveys are also available. The survey responses allow the BOE to improve online services. The surveys can be found online on the BOE website under the Contact Us tab.
FREE BOE PUBLICATIONS

The BOE has a number of publications available to answer your tax and fee questions. They include general information, publications for specific types of business activities, tax and fee laws, and other printed materials.

Many publications are also available in languages other than English.
Ordering Publications

You can obtain publications by:

- Visiting the BOE website at www.boe.ca.gov and printing the publications you need.
- Calling the BOE toll-free number, 1-800-400-7115, and requesting that we mail you a copy of the publication you need. Leave a message at any time or talk to a representative during normal business hours.
- Visiting your nearest BOE field office. Please call first to make sure the item you need is in stock.

About Edition Dates

Publications are shown with the most recent revision date. (The revision date for non-English publications may be different than the English version.) We revise BOE publications periodically. If you want to make sure you have the most recent edition, please check the list of publications on the BOE website or call the BOE toll-free number for assistance.
APPENDIX 1: PUBLICATIONS INVENTORY

Some of these publications are also available in languages other than English.
Section 1: Start Your Business

Board of Equalization Resource Guide to Free Tax Products and Services for Small Businesses—provides a listing of all the free products and online services the BOE provides to taxpayers and fee-payers. There are descriptions of helpful publications as well as educational classes and seminars that are available as resources for those doing business in California.

Your California Seller’s Permit—contains useful information for small business owners about why, how, and when to obtain a seller’s permit and includes information on applying taxes to sales, reporting taxes in general, using online services, and keeping records. It also explains the use of a resale certificate and discusses procedures for buying, selling, or discontinuing a business.

Do You Need a California Seller’s Permit?—provides concise information about the reasons and requirements for obtaining a seller’s permit and also explains the difference between a seller’s permit and a resale certificate.

Striking Gold in California—contains helpful information from the BOE, EDD, FTB, and IRS about how taxes apply to small businesses. It also identifies all of the relevant federal and state tax agencies, and provides contact information.

Helpful Publications

District Taxes (Sales and Use Taxes)—provides information on the application of district tax to your sales and purchases. This resource begins by explaining what a “district” is, what “district taxes” are, and who is responsible for paying them. It also covers the specific application of district tax to various types of transactions including sales across district lines.

10 Sales & Use Tax Questions for the Business Person—answers the ten most common sales and use tax questions asked by a business person.

How to Inspect and Correct Your Records—provides information to help individuals who wish to gain access to or correct personal information about themselves in BOE records, as permitted by the Information Practices Act.

Sales and Use Taxes: Exemptions and Exclusions—provides two comprehensive listings of the exemptions and exclusions from California sales and use taxes. The first list is organized by category; the second is alphabetical.

Shipping and Delivery Charges—explains how sales and use tax applies to shipping and delivery charges. It also clarifies how to keep records, ensuring that your invoices are clear and specific about delivery-related charges.

Sales for Resale—breaks down the complicated matter of sales for resale into easy-to-understand terms. The publication explains what information should be provided on a resale certificate, when a resale certificate should be accepted, and how a seller’s permit number on a resale certificate can be verified.

District Taxes and Delivered Sales—covers the basic rules of applying district tax to sales of merchandise delivered in California.

Internet Sales—explains what types of Internet sales are subject to California sales and use taxes.

Sales and Use Tax Records—details the general sales and use tax recordkeeping requirements for most businesses.

Out-of-State Sellers

53A  10 Consumer Sales and Use Tax Questions—answers the ten most common sales and use tax questions asked by consumers.

77  Out-of-State Sellers: Do You Need to Register with California?—gives an overview of the registration requirements for out-of-state retailers who are also engaged in business in California.

101  Sales Delivered Outside of California—explains when California sales tax applies and does not apply to merchandise delivered outside of the state.

104  Sales to Residents of Other Countries—explains how to determine how tax applies when a business sells an item to a resident of another country.

178  Voluntary Disclosure Program—discusses the two voluntary disclosure programs for reporting use tax, the In-State Voluntary Disclosure Program for purchases bought from a retailer outside the state, and the Out-of-State Voluntary Disclosure Program for sales to consumers in California.

Section 2: File Your Return

Publications to Get You Started

89ST  EFT Quick Reference Guide/Special Taxes Electronic Funds Transfer (EFT) Program—offers an overview of Electronic Funds Transfer (EFT) information for special taxes and fees accounts.

159EFT  Guide to Online Filing for Sales and Use Tax EFT Accounts—outlines why the BOE-file system is the easiest and fastest way to file a return and make an EFT payment in one easy and paperless transaction.
IFTA eFile Guide—explains the benefits of online filing, gives an overview of the BOE-file system, and specifies how to register and file a return and payment for International Fuel Tax Agreement (IFTA) clients.

Online Services—explains the benefits of registering, filing, and paying online.

Publications to Help You File Your Return

District Taxes (Sales and Use Taxes)—See Section 1.
Sales and Use Taxes: Exemptions and Exclusions—See Section 1.
Your California Seller’s Permit—See Section 1.
Interest, Penalties, and Fees—explains when interest and penalty charges apply and how they are calculated. Information is also provided on situations in which interest and penalty charges can be waived.
Prepaid Sales Tax and Sales of Fuel—covers the requirements for collecting a prepayment of sales tax on fuel and should be of particular interest to wholesalers and suppliers of fuels.
Sales for Resale—See Section 1.
Sales and Use Tax Records—See Section 1.

Section 3: Tax Rates

District Taxes (Sales and Use Taxes)—See Section 1.
District Taxes and Delivered Sales—See Section 1.

Special tax and fee program rates are program specific and can be found on www.boe.ca.gov.

Section 4: Close Your Business

Offer in Compromise—explains the BOE Offer in Compromise Program for individuals and businesses that cannot pay the full tax or fee balance they owe. This program is available to discontinued businesses as well as qualified open businesses.
Innocent Spouse Relief for Individuals That Were Married or Registered Domestic Partners—outlines when innocent spouse relief from taxes and fees is available to persons who are divorced or separated.
How to Inspect and Correct Your Records—See Section 1.
Closing Out Your Seller’s Permit—explains when and how businesses should close out their permit with the BOE.
Sales and Use Tax Records—See Section 1.
Filing a Claim for Refund—explains how to file a claim and establish an entitlement to a tax refund from the BOE.
Appendix 1

Section 5: Special Taxes and Fees

Alcoholic Beverage, eWaste, Emergency Telephone Surcharge, Environmental Fee, Tire Fee, Fuels, and Other Special Tax and Fee Programs

39A Emergency Telephone Users (911) Surcharge and Prepaid 911 Surcharge—provides basic information to taxpayers about the Emergency Telephone Users Surcharge Program. It covers who must register, when payments are due, and how the revenues are used.

88 Underground Storage Tank Fee—provides general information about the fee program associated with owning an underground storage tank in California and using it to store petroleum products.

90 Environmental Fee—provides basic information about the Environmental Fee for hazardous materials including what the fee is, which industry groups are affected, which businesses and organizations must file returns and pay the fees, including how and when the fees are due.

91 California Tire Fee—provides a summary of the California Tire Fee and answers basic questions about who must register, how to collect the tire fee, and how to pay it.

92 Alcoholic Beverage Tax—provides a summary for manufacturers of beer and distilled spirits, importers of alcoholic beverages, and wine growers. This publication answers the frequently asked questions about the alcoholic beverage tax including who owes it, and when the tax is due.

94 Occupational Lead Poisoning Prevention Fee—explains the basic elements of this fee program. It covers the purpose of the fee, who pays the fee, how payments are made, and when waivers might apply.

95 Electronic Waste Recycling Fee—gives a basic overview of the fee program describing the types of product subject to the fee and who must register and pay the fee.

96 Biodiesel and California Tax—explains how California fuel and sales taxes apply to the production, sales, use, and importation of biodiesel and other biofuels.

167 Straight Vegetable Oil (SVO)—Waste Vegetable Oil (WVO) Biodiesel Outreach—explains how the California Road Tax applies to people modifying their vehicle to run on SVO or WVO.

168 Waste Vegetable Oil (WVO)—explains how the California Road Tax applies to those using WVO to produce biodiesel fuel.

Cigarette and Tobacco Products Taxes and Licenses

63 Cigarette Distributor Licensing and Tax Stamp Guide—provides information for California cigarette distributors on how to purchase California cigarette tax stamps and how to become a licensed cigarette distributor.

78 Sales of Cigarettes and Tobacco Products in California–License Requirements for Retailers—presents an overview of the license requirements for businesses making retail sales of cigarettes and tobacco products in California. It answers the most frequently asked questions such as who needs a license, how to apply for a license, what a license costs, and what enforcement measures are taken for noncompliance.

93 Cigarette and Tobacco Products Taxes—provides basic information about two types of excise taxes—the cigarette tax and the cigarette and tobacco products surtax. It describes when these taxes apply and who is required to register.
Appendix 1

Cigarette and Tobacco Product Inspections—presents an overview of the routine inspection process authorized by state laws that control the sale of cigarette and tobacco products in California.

New California Counterfeit-Resistant Cigarette Tax Stamp—shows the BOE’s counterfeit-resistant cigarette tax stamp was improved in July 2010 and explains why it was created.

Master Settlement Agreement—explains why the BOE licenses sellers of cigarette and tobacco products and conducts cigarette and tobacco product inspections at sales locations, and what laws established these requirements.

Flavored Cigarettes Banned in the United States—provides information about flavored cigarettes and roll-your-own tobacco that are banned from manufacture, import, or sale in the United States. It also explains the importance of the California Tobacco Directory that lists the cigarettes and roll-your-own tobacco brands authorized for sale by manufacturers that have timely and accurately met certification requirements.

Motor Carrier Office

California Use Fuel Tax: A Guide for Vendors and Users—helps vendors and users understand California’s use fuel tax. It is an introduction to the use fuel tax and covers the kinds of fuel subject to the tax, and those persons responsible for collecting or paying the tax.

California IFTA Guide to the International Fuel Tax Agreement—provides interstate truckers with information on the IFTA program. IFTA is an agreement among the states and the provinces in Canada that simplifies fuel use tax reporting by motor carriers that travel both inside and outside California. This guide explains the responsibilities of an IFTA licensee. It addresses California’s IFTA licensing procedures, license, and decal fees, security requirements, IFTA credentials, license renewals, cancellations, revocations, and licensing requirements for leased vehicles.

California IFTA Introduction to the International Fuel Tax Agreement—Consolidated Fuel Tax Reporting for Interstate Motor Carriers—is an abbreviated version of publication 50, defining IFTA and answering the frequently asked questions about IFTA.
Do You Need a California Fuel Permit or License?—gives a brief overview about California fuel permits for diesel-powered vehicles used in interstate commerce and vehicles powered by liquefied petroleum gas (LPG), liquefied natural gas (LNG), compressed natural gas (CNG), or certain alcohol fuels.

IFTA eFile Guide—See Section 2.

Section 6: Helpful Publications by Business Type and Need

Business Type (Industry Specific)

9 Construction and Building Contractors-Sales and Use Taxes—explains how sales and use tax applies to construction and building contractors.

22 Dining and Beverage Industry—describes how sales and use tax applies to businesses that sell meals or alcoholic beverages, or both—such as bars, delicatessens, restaurants, and catering operations. It also contains information on how tax applies to complimentary food and beverages provided to guests at lodging facilities.

24 Liquor Stores—clarifies how sales and use tax applies to liquor stores and uses examples to explain what are taxable and nontaxable sales. It is not designed to apply to grocery stores, drug stores, department stores having liquor departments, or bars having off-sale licenses. These businesses are covered in separate publications.

25 Auto Repair Garages and Service Stations—provides general information about how sales and use tax applies to the operations of vehicle repair garages and service stations. Portions of this text are also useful for taxpayers who operate mini-marts selling fuel. In addition to addressing sales and use tax issues, this publication includes information on the Diesel Fuel Tax Law, the Use Fuel Tax Law, the Motor Vehicle Fuel Tax Law, the California Tire Fee Law, the Oil Recycling Fee Law, and the Underground Storage Tank Maintenance Fee Law. Some of these taxes and fees may also apply to business operations of auto repair garages and service stations.
Drug Stores—addresses the responsibilities when it comes to drug store sales and purchases. There is information on the taxability of common drug store transactions, such as sales of prescription drugs and sales of magazines, beauty supplies, food products, and so forth.

Grocery Stores—designed for owners, managers, and other operators of grocery stores, it provides basic information on the application of sales and use tax to grocery store sales and purchases. This publication defines a “grocery store” as an establishment engaging in the sale of food products and related items as its principal line of business. The term also includes separate grocery areas in department stores but does not include delicatessens, country, or general stores, and establishments that handle groceries as a sideline.

Motor Vehicle Dealers—provides information for motor vehicle dealers on the taxability of new and used vehicle sales and of charges associated with those sales including charges for license fees and dealer-installed extras. Information is also provided on the tax impact of trade-ins, discounts, rebates, and factory-dealer incentives. It also explains sales exempt from sales and use tax, vehicle leasing and rentals, and mobile transportation equipment and the California tire fee.

Interior Designers and Decorators—explains to interior designers and decorators how tax applies to charges for sales of merchandise, professional fees, labor, subcontracted work, and shipping and delivery. It also addresses how tax applies to work involving improvements to real property, such as residential and commercial buildings.

Veterinarians—explains how sales and use tax applies to veterinary practices, including clinics, hospitals, or centers operated by veterinarians. In this publication, the term “veterinarian” is not limited to individuals, but also includes any firm, partnership, joint venture, association, limited liability company, corporation, syndicate, or any other group or combination acting as a unit to provide veterinary services.

Graphic Design, Printing, and Publishing—pertains to the graphic arts industry, and is designed to help customers and businesses determine what is taxable in the creation and production of artwork for visual communication, web or software design, the separation of artwork into individual colors for printing, typography, bookbinding, sign making, publishing, advertising and product packaging, digital prepress instruction, production of printed matter, and other related activities.

Advertising Agencies—explains the rules that apply when advertising agencies purchase products and services on behalf of clients. It also helps advertising agencies determine when they are regarded as a retailer and how tax applies to their sales as retailers.

Watercraft Industry—provides useful information to watercraft sellers, brokers, purchasers, and operators. It explains watercraft principal use and functional use exemptions. It contains information on the taxability of watercraft sales, methods of tax reporting and payment, and the respective tax reporting responsibilities of registered sellers, brokers, and buyers. It also contains information on sales of exempt watercraft.

Hospitals and Other Medical Facilities—discusses the taxability of charges for medicines, other medical products and services, and food. The guidelines discussed in this publication are useful for all hospitals and medical facilities regardless of ownership, except those operated by the federal government. It may also be useful to medical supply companies and other members of the medical care industry.

Mobilehomes and Factory-Built Housing—explains how sales and use tax applies to sales and purchases of mobilehomes and factory-built housing. It provides basic information on
dealer sales of new mobilehomes and related items, and describes common mobilehome dealer purchases, including purchases for resale. This publication also discusses the purchase of mobilehomes for delivery in California. However, it does not address homeowner obligations under property tax laws, mobilehome registration requirements, or building permits.

52  **Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration**—explains how either sales or use tax applies to the sale or purchase of vehicles or vessels for use in California unless an exemption applies. This publication contains examples of vehicle and vessel transfers that are not subject to California use tax, and explains how to apply for a BOE-111, *Certificate of Use Tax Clearance*, if you purchase or receive a vehicle or vessel in an exempt transaction.

62  **Locksmiths**—provides basic information on locksmith transactions, particularly those that involve work on personal property such as automobiles, furniture, and boats, as well as improvements to real property such as houses. It also describes how tax applies to charges for labor, materials, and supplies including trip or service charges and delivery charges. In addition, this publication contains information on recordkeeping and making sales and purchases for resale.

64  **Jewelry Stores**—explains how and when sales and use tax applies to charges for jewelry including labor charges. It explains how tax applies to charges for repair parts, sales to out-of-state and international customers, discounts, trade-ins, and credit sales. It explains the exemption for sales in bulk of monetized bullion, nonmonetized gold or silver bullion, and numismatic coins. It also provides you with general information on how sales and use tax applies to purchases of merchandise for resale, supplies for repairs, and other materials to use in the operation of your business.

66  **Agricultural Industry**—explains how sales and use tax applies to the sale and purchase of agricultural-related supplies, equipment, machinery, and diesel fuel. It discusses the sale and purchase of food animals, feed, seeds, plants, rootstock, fertilizer, and liquefied petroleum gas (LPG) used on farms and in residences. It also explains all of the industry-specific sales and use tax exemptions that apply.

68  **Photographers, Photo Finishers, and Film Processing Laboratories**—explains how sales and use tax applies to the sale and purchase of photographs, digital images, and related
products, as well as how tax applies to purchases of equipment, materials and supplies for photography-related businesses. It also identifies common nontaxable sales, and describes special situations that may apply to photography-related businesses.

Operators of Swap Meets, Flea Markets, or Special Events—defines the terms, “swap meet,” “flea market,” and “special event,” and discusses the documentation sellers and vendors must provide to the operator or owner of an event in order to sell merchandise.

Vending Machine Food Sales—explains when it is necessary to obtain a seller’s permit to make food sales through a vending machine. It also describes the difference between “partially taxable” sales and “fully taxable” vending machine sales. Additionally, a table shows how to calculate the tax owed on taxable sales.

Cell Phones and Other Wireless Telecommunication Devices—explains how tax applies to sales and purchases of cell phones even when they are advertised as “free.” The application of tax is the same for pagers and other wireless telecommunication devices.

Buying and Selling Dogs, Cats, and Other Nonfood Animals—provides information on the taxability of sales and purchases of animals (including birds, reptiles, and insects) that do not meet the definition of “food animals,” whether they are used for working stock, breeding, pets, or other purposes.

Dry Cleaners—clarifies the different types of dry cleaning businesses. Businesses providing only cleaning and preservation services that do not sell items or perform alterations do not need a seller’s permit or owe sales tax. However, businesses selling miscellaneous merchandise such as lint brushes and laundry bags, or making frequent alterations, repairs, or preservations of clothing and other household items, may require a seller’s permit to collect sales tax.

Organized Camps—defines “organized camps” as traditional camps that offer outdoor group living experiences such as camps operated by the YMCA and the Boy Scouts of America. Since camps are sellers of meals and other merchandise sold to campers, staff, and guests, they are required to hold a seller’s permit and pay taxes to the BOE.

Sales to American Indians and Sales in Indian Country—focuses on sales on American Indian reservations in California and sales to American Indians outside reservations. It is also intended to help American Indian purchasers understand how sales and use tax applies to their purchases.

Tax Help for the Restaurant Industry—provides answers to general questions about the restaurant industry and how tax applies to different items sold in stores.

Mobile Food Vendors Tax Guide—provides answers to general questions about mobile food vendors including the definition of a mobile food vendor, how to register for a seller’s permit and the taxability of a mobile food truck vendor’s sales.

Tax Help for Grocery Stores—provides answers to general questions about the grocery store industry and how tax applies to different items in the stores.

Tax Help for Liquor Stores—provides answers to general questions about the liquor store industry and how tax applies to different items in the stores.
Appendix 1

541 Manufacturing and Research & Development Exemption Tax Guide—discusses the general nature of the new partial sales tax exemption allowing certain manufacturers, researchers and developers to pay a lower sales tax rate on qualifying equipment purchases and leases.

557 Tax Help for the Cannabis Industry—offers general information about state tax obligations of the medical cannabis industry.

558 Tax Help for Veterans—provides general information about sales and use and property tax exemptions for military veterans.

Business Need

28 Tax Information for City and County Officials—Local Sales and Use Transactions (Sales and Use Tax)—explains how the BOE administers laws that govern locally imposed sales and use taxes. This publication is designed to help city and county officials understand these tax programs and how they can use BOE services.

32 Sales to Purchasers from Mexico—explains there is no general exemption for sales to residents of other states or countries, and that sales in California to purchasers from Mexico are normally subject to tax. It also clarifies that some sales to Mexican residents may qualify as tax-exempt sales for export or nontaxable sales for resale, and explains what sellers must do to document their claim as an exempt sale.

44 District Taxes (Sales and Use Taxes)—See Section 1.

46 Leasing Tangible Personal Property—provides basic information on how sales and use tax applies to leases.

100 Shipping and Delivery Charges—See Section 1.

101 Sales Delivered Outside California—See Section 1.

102 Sales to the United States Government—provides information on sales and leases of merchandise to the United States government, which are generally exempt from California sales and use tax. This fact sheet outlines the circumstances considered for sales to be tax exempt. It also discusses instances where sales and leases are taxable. Sales to federal contractors are also explained.

103 Sales for Resale—See Section 1.

104 Sales to Residents of Other Countries—See Section 1.

105 District Taxes and Delivered Sales—See Section 1.

106 Combination Packages and Gift-Wrapping—explains how tax applies to food/nonfood combination packages or gift baskets. It also provides information about whether tax applies to gift-wrapping charges.

107 Do You Need a California Seller’s Permit?—See Section 1.

108 Labor Charges—explains when labor charges are subject to sales and use tax and provides examples of the different types of labor charges such as repair work, assembly, or fabrication.

109 Internet Sales—See Section 1.
110 **California Use Tax Basics**—provides an overview of use tax, including when it applies, and who is responsible for paying it.

113 **Coupons, Discounts and Rebates**—describes the most common types of discounts, and explains how tax applies to sales involving their use in simple, easy-to-understand terms.

114 **Consignment Sales**—answers the most commonly asked questions about the taxability of consignment sales in a question-and-answer format.

115 **Tips, Gratuities, and Service Charges**—provides basic information about when it is appropriate to apply sales tax to voluntary tips, mandatory tips, service charges, cover charges, and corkage charges.

116 **Sales and Use Tax Records**—See Section 1.

119 **Warranties and Maintenance Agreements**—explains how sales and use tax applies to charges for warranties or maintenance agreements (sometimes called “service plans”), and charges for repairs covered by such agreements.

121 **Drop Shipments**—explains the application of tax to drop shipment transactions. It also explains who owes the tax on a drop shipment and why.

177 **Internet Auction Sales and Purchases**—describes how sales and use tax applies to Internet sales in the same way as sales made at retail stores or other outlets, through sales representatives, over the telephone, or by mail order.

217 **Use Tax**—See Section 1.

235G **Tax Exemption for Farm Solar**—provides information about an exemption from a portion of sales and use taxes for purchases of farm equipment and machinery used primarily for qualified agricultural activities.

256 **Lumber Products and Engineered Wood Products**—provides information to retailers about applying the assessment to sales of specific materials, how to properly charge the customer, and how to report and pay the BOE. It also provides information on how to report and pay on purchases of these materials from out of state.

445 **TRaCE Brochure**—provides information on the TRaCE Task Force, which is a multi-agency endeavor to combat the illegal underground economy and protect public resources. The mission of the TRaCE Task Force is to combat the organized elements of the underground economy engaged in the manufacturing, importation, distribution, and sale of pirated intellectual property, and other economic crimes that lead to business, payroll and/or income tax evasion.

559 **Prepaid Mobile Telephony Services (MTS) Surcharge**—provides information to sellers on prepaid MTS requirements, which sales are subject to the surcharge, the rate, and local charges.
Section 7: Relief, Refunds, Collections, Audits, and Appeals

**Tax Relief and Refunds**

56 Offer in Compromise—See Section 4.

57 Innocent Spouse Relief for Individuals That Were Married or Registered Domestic Partners—See Section 4.

58A How to Inspect and Correct Your Records—See Section 1.

117 Filing a Claim for Refund—See Section 4.

**Collections and Audits**

53 Managed Audit Program—provides general information regarding the BOE Managed Audit Program. The program allows certain businesses to conduct a type of self-audit with instructions and guidance from one of the BOE auditors.

54 Tax Collection Procedures—describes options for paying the amount owed, and tax collection and enforcement actions the BOE can take against businesses that do not pay or make arrangements to pay.

54A Behind on Your Payment? What you Need to Know—summarizes taxpayer responsibilities for paying the amount owed, describes the tax collection actions the BOE can take against businesses that do not pay or make arrangements to pay, and includes information about rights and possible relief provisions that may apply.

75 Interest, Penalties, and Fees—See Section 2.

76 Audits—explains what to expect during an audit and how to prepare for the audit process. It also discusses how to appeal an audit when there is disagreement with the results.
What to Expect in a Computer-Assisted Audit—describes a computer-assisted audit. Businesses usually find this audit method less time-consuming and more convenient than a conventional audit. Among other things, it dramatically reduces the volume of paper documents required.

Appeals

Appeal Procedures: Sales and Use Taxes and Special Taxes—provides general information about appeal procedures for sales and use taxes and special taxes and fees (fuel taxes, excise taxes, and environmental fees). The entire appeal process is discussed from a taxpayer’s initial decision to file an appeal, through their appearance before the elected Board Members, and remedies available beyond the Board Hearing.

Residential Property Assessment Appeals—explains how California property owners can appeal the assessed value of residential properties.

Franchise and Personal Income Tax Appeals—describes the main steps to follow in the appeal process, when there is a disagreement with a Franchise Tax Board (FTB) decision about liability for franchise or personal income taxes, or about eligibility for a refund from the FTB. The BOE's elected Board Members serve as the administrative appellate body for final actions of the FTB, and issue opinions and render decisions about California’s franchise and income tax laws.

California State Board of Equalization Hearings: An Introduction—provides answers to commonly asked questions about hearings before the elected Board Members.

California State Board of Equalization Appeals Conferences: An Introduction—answers the most frequently asked questions about appeals conferences, such as: what is an appeals conference, when and where it will be held, and what happens after the appeals conference.

California State Board of Equalization: Your Appeal Hearing before the Board Members—explains how to prepare for, and participate in a hearing before the elected Board Members. It also explains how the Board Members decide appeals. It is more extensive than publication 142.

California State Board of Equalization Contribution Disclosure Statements—provides information to a party or a participant, or a representative (agent) for a party or participant, in a proceeding before the elected Board Members regarding the requirement to file a contribution disclosure statement. You are required to file a contribution disclosure statement even if you have never contributed financially to a Board Member. This brochure gives an overview of what a contribution is, and why the contribution disclosure is so important.

Free Legal Help…Do You Qualify?—provides information on the Tax Appeals Assistance Program (TAAP), which offers free legal assistance to qualifying individuals with a liability of not more than $20,000 in state income tax appeals, consumer use tax appeals, cigarette and tobacco license appeals, and some sales tax appeals. In this program overseen by the Taxpayers’ Rights Advocate, qualified law students who are supervised by BOE tax attorneys advise these clients with appeals before the Board.

Rules for Tax Appeals of the State Board of Equalization—contains the regulations that apply to the tax appeal process. It is designed to address public concerns regarding BOE administrative and appellate review processes, and improves the relationship between taxpayers and feepayers and the BOE.
Section 8: Use Tax

52  Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration—See Section 6.

53A 10 Consumer Sales and Use Tax Questions—See Section 1.

53B 10 Sales and Use Tax Questions for the Business Person—See Section 1.

79 Documented Vessels and California Tax—provides basic tax information for purchasers of documented vessels in a question-and-answer format. Documented vessels are those registered with the U.S. Coast Guard or foreign governments.

79A Aircraft and California Tax—provides basic tax information for purchasers of aircraft for use in California in a question-and-answer format.

110 California Use Tax Basics—See Section 6.

116 Sales and Use Tax Records—See Section 1.

123 California Businesses: How to Identify and Report California Use Tax Due—this fact sheet helps to determine if use tax is due on out-of-state purchases. Besides defining use tax, it explains when use tax is due, how it is paid, and if shipping and handling charges are taxable.

126 Mandatory Use Tax Registration for Service Enterprises—explains what use tax is and which service enterprises must register with the BOE for use tax reporting purposes.

178 Voluntary Disclosure Program—See Section 1.

Section 9: Nonprofit Organizations

18 Nonprofit Organizations—explains how sales and use tax generally applies to sales and purchases by nonprofit organizations. It provides basic information that can help determine whether a nonprofit organization’s sales may qualify for sales tax exemptions or exclusions.

48 Property Tax Exemptions for Religious Organizations-Church Exemption, Religious Exemption, and Religious Aspect of the Welfare Exemption—provides general information for organizations that wish to file for and receive a property tax exemption on qualifying church property. It also provides basic, general information on the California property tax laws that apply to the exemption of property used for religious purposes.

149 Property Tax Welfare Exemption—provides general information for organizations that wish to file for the Welfare Exemption from property tax, defines the Welfare Exemption, and provides basic information on how the Welfare Exemption may apply to your organization.

262G Tax Help for Nonprofit and Faith-Based Organizations—offers resources for nonprofit and faith-based organizations to resolve confusing tax issues.

Section 10: Property Taxes

29 California Property Tax: An Overview—gives readers a general understanding of California’s property tax system. This publication contains a brief history of Proposition 13, which has limited the assessment of property taxes since 1978. It then discusses the roles of the BOE and the county assessors—key players in property tax assessment—and explains which types of property are taxable and exempt. It discusses the annual process of preparing the property tax rolls, the procedures for appealing an assessment, and the process for collecting property taxes. It also provides background information on the Timber Yield Tax.

30 Residential Property Assessment Appeals—See Section 7.


58A How to Inspect and Correct Your Records—See Section 1.

86 California Timber Yield Tax—Timber Yield Tax, Timberland Production Zones—answers frequently asked questions including what is the timber yield tax, who is considered a “timber owner,” and how the tax is paid.

87 Guide to the California Timber Yield Tax—describes the elements of the timber yield tax in more detail. It includes timber yield tax basics, explains how to file timber yield tax returns and keep records, and provides useful tax tips for timber owners.

149 Property Tax Welfare Exemption—See Section 9.

The following list of the 67-Series publications contains instructions for those industries which are required to report information on state-assessed properties.

67-Series Instructions for Reporting State-Assessed Property

67EG Electric Generation Companies

67GE Gas, Electric and Gas Transmission Companies

67LE Telephone Companies—Local Exchange Carriers

67PL Intercounty Pipelines and Watercourses
### Section 11: Taxpayers’ Rights

**Understanding Your Rights as a California Taxpayer**—contains information about specific taxpayers’ rights under the law and the BOE Advocate’s role in protecting those rights.

**California Taxpayer Advocates**—provides contact information for the Advocates at the BOE, EDD, FTB, and IRS.

**Hit the Wall Trying to Solve Your Tax Problem?**—contains Taxpayers’ Rights Advocate contact information and how the Taxpayers’ Rights Advocate Office can help.

**Taxpayers’ Rights Advocate’s Property and Business Taxes Annual Report**—highlights accomplishments of the Taxpayers’ Rights Advocate Office during the past year, describes its involvement in important new projects to assist taxpayers, identifies current issues the office is working to resolve, and contains examples of cases illustrating the services the office provides.

### Section 12: General Information

**The California State Board of Equalization**—introduces the public to the BOE and the elected Board Members by describing the BOE’s purpose, its districts, and its tax programs.

**Tax Information for City and County Officials**—Local Sales and Use Tax Transaction (Sales) and Use Tax—See Section 6.
Taxes and Fees Administered by the California State Board of Equalization—lists all the taxes and fees administered by the BOE. It is a valuable resource which records the following information for each tax and fee: what is taxed or subject to a fee, who pays, what the tax rate is, what change in revenue occurred during the fiscal year, and how the funds collected are used.


Tax Collection Procedures—See Section 7.

Behind on Your Payment? What You Need to Know—See Section 7.

Offer in Compromise—See Section 4.

How to Inspect and Correct Your Records—See Section 1.

Summary of Constitutional and Statutory Authorities—summarizes the constitutional and statutory provisions that created the BOE; provided for the election of Board Members; authorized the BOE to hire staff, administer specific taxes, adopt regulations and forms, and hear appeals from the Franchise Tax Board; and required the BOE to conduct public meetings, provide access to public records, and allow taxpayers to view records containing their personal information.

California State Board of Equalization Contribution Disclosure Statements—See Section 7.

Where to File California and Federal Investigative Complaints—provides information on California laws and regulations administered and enforced by various state agencies. If you believe someone has violated a law, it is important to report the violation to the agency responsible for investigating the specific type of violation. This directory contains a partial listing of major state and federal agencies, provides each agency’s contact information, and gives examples of the types of violations handled by each agency.

Criminal Citations Include a Civil Administrative Process—describes the responsibilities and rights of persons receiving a criminal citation from the BOE. It also outlines the possible consequences of the citation.

Statewide Compliance and Outreach Program—describes the Statewide Compliance and Outreach Program (SCOP), how the SCOP program works (visits to businesses involving permit and license inspections as well as outreach to business owners) to help them understand their tax responsibilities. The program is intended to keep the tax system fair by making sure all business owners follow the law and pay the proper amount of tax due.

Operating Without a Valid Seller’s Permit—Criminal Citation—outlines why a representative from the BOE’s Investigations Division would visit a business operating without a valid seller’s permit. It explains how business owners can avoid receiving a criminal citation and being prosecuted, and explains business owners’ responsibilities and rights after receiving a criminal citation.

The History of the Board—the First 100 Years—recounts the events that occurred during the Board’s first century of service to California, and was written during the Board’s Centennial Year, 1979-80. This history is the culmination of extensive research and numerous interviews with former BOE employees. It was written by Steven P. Arena, an employee in the BOE’s Sacramento Headquarters. The text was edited and the book designed by the BOE’s Tax Information Officer, Sidney A. Mandel. The book itself is no longer in print but its contents can be viewed online.
Appendix 1

306 Annual Report of the State Board of Equalization—highlights California’s taxpayer revenue that provides funding for community services such as public safety, roads, and schools. It also describes BOE’s services and accomplishments during the fiscal year.

382 Strategic Management Plan—focuses on the core values and priorities of the agency and its goals and strategies to prepare itself for the future.

452 California Buyer’s Guide to Tax—answers some commonly-asked-questions and helps Californians understand the taxes they pay when making certain purchases.

We publish several informative newsletters and reports throughout the year. These publications are distributed with tax returns, mailed to interested parties, and made available on the BOE’s website. They are:

26 Tax Information Bulletin Index—helps readers find quarterly Tax Information Bulletin (TIB) articles of interest published the previous year and is issued annually. See publication 388, which follows.

201 Special Taxes and Fees Newsletter—contains information about special tax and fee programs and is published annually. Note: publication 205, Motor Carrier Newsletter, publication 334, Environmental Fees Newsletter, publication 337, Environmental Fees Newsletter, and publication 341, Fuel Taxes Newsletter, are now part of the Special Taxes and Fees Newsletter. However, back issues can be found on the BOE website or by calling the toll-free number.

204 Cigarette and Tobacco Products Newsletter—provides information geared directly to the cigarette and tobacco products taxpayers and is published annually.

329 Economic Perspective—summarizes recent economic developments throughout the state and is published quarterly.

388 Tax Information Bulletin (TIB)—is a quarterly newsletter that includes articles on the application of the sales and use tax law to specific types of transactions, announcements about new and revised publications, and other articles of interest. Taxpayers receiving a paper return in the mail will find a copy of the TIB enclosed with their return. The BOE provides a link to the electronic version of the TIB to taxpayers who efile their sales and use tax return in their email reminder to file. The public can also find current and archived TIBs on the BOE website.

All entities not on a quarterly basis can sign up for the BOE updates email list and receive notification when the latest issue of the TIB has been posted to the BOE website.

389 Taxable Sales in California—this report, published five times a year, details retail sales activity in California, as measured by transactions subject to sales and use tax. It includes data about statewide taxable sales by type of business as well as data about taxable sales in all California cities and counties.

542 News for Tax Practitioners—is a newsletter, which includes articles on the application of sales and use tax law to specific types of transactions.

State Assessee Newsletter—is published annually in December and is mailed to interested parties. It contains information on the state assessee valuation process. To be placed on the mailing list, please call 1-916-274-3270, or send a request to:

State-Assessed Properties Division MIC:61
California State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0061
Available Manuals

Many BOE manuals are available to the public—some at no charge and some for a fee. Please visit the BOE website to access the following:

Assessors’ Handbook

This is a collection of reference manuals used by BOE staff, county assessors and their staffs, and other interested parties addressing the principles of property assessment and real and personal property appraisal. The Assessors’ Handbook sections on the website are available for viewing and printing. You may also purchase handbook sections on the BOE website or by calling the toll-free number.

Audit Manual

This is a guide for BOE auditors on procedures and techniques and can only be found on the BOE website.

Compliance Policy and Procedures Manual

This manual contains policy guidelines, specific standards, and uniform procedures for BOE staff regarding taxpayer registration, account maintenance, return processing, account closeouts and clearances, collections, and cashiering. This manual is only available on the BOE website.

Business Taxes Law Guides

The Business Taxes Law Guides contain applicable statutes, regulations, court decisions, memorandum opinions of the Board Members, and annotations regarding specific application of taxes and fees. All sections of the law guides are conveniently located, for free, on the BOE website in HTML format under the Forms & Publications tab. Scroll to the end of the page and click on Business Taxes Law Guide.

Property Taxes Law Guides

The Property Taxes Law Guide contains property tax laws, rules, and annotated legal opinions including section histories, notes, and significant court cases. The law guides in HTML format can be found, for free, on the BOE website under the Forms & Publications tab. Scroll to the end of the page and click on the Property Taxes Law Guide.

Law guides are also available in printed form at a cost. The annual subscription includes yearly updates. If you are interested in ordering the printed law guides at a cost, please call 1-800-400-7115.
APPENDIX 2:
BOE TELEPHONE NUMBERS

For your convenience, we have created this guide to important telephone numbers.
Customer Service Center: 1-800-400-7115 (toll-free)
For callers outside of the United States: 1-916-445-9362
TTY: 711
Taxpayers’ Rights Advocate Office: 1-888-324-2798 (toll-free)
1-916-324-2798
1-916-323-3319 (fax)
Tax Appeals Assistance Program: 1-916-319-9199
Tax Evasion Hotline: 1-888-334-3300 (toll-free)
Automated Seller’s Permit Verification: 1-888-225-5263 (toll-free)
Speakers Bureau: 1-916-552-9092

Electronic Funds Transfer (EFT) Hotlines
Sales and Use Taxes: 1-916-327-4229
Special Taxes and Fees: 1-800-400-7115 (toll-free)

The following telephone numbers are program-specific to help you reach the appropriate division.

Property Taxes Programs
County-Assessed Properties Division: 1-916-274-3350
- Assessment Practices Surveys
- Assessors’ Handbooks
- Letters to Assessors
- Taxpayers’ Inquiries

Legal Entity Ownership Program: 1-916-274-3410
Exemptions: 1-916-274-3430
State-Assessed Properties Division: 1-916-274-3270
- Private Railroad Car Tax
- State-Assessed Property
- Tax Rate Area Maps
- Timber Yield Tax

Special Taxes and Fees Programs
Special Taxes and Fees: 1-800-400-7115 (toll-free)
- Aircraft Jet Fuel Tax
- Alcoholic Beverage Tax
- California Tire Fee
- Childhood Lead Poisoning Prevention Fee
- Cigarette and Tobacco Products Licensing
- Cigarette and Tobacco Products Tax
- Diesel Fuel Tax
Special Taxes and Fees Programs (cont'd)

- Electronic Waste Recycling Fee
- Emergency Telephone Users Surcharge and Prepaid 911 Surcharge
- Energy Resources Surcharge
- Fire Prevention Fee
- Hazardous Substances
  - Activity Fee
  - Disposal Fee
  - Environmental Fee
  - Facility Fee
  - Generator Fee
- Insurance Tax
- Integrated Waste Management Fee
- Lumber Product Assessment
- Marine Invasive Species Fee
- Motor Vehicle Fuel Tax
- Natural Gas Surcharge
- Occupational Lead Poisoning Prevention Fee
- Oil Spill Prevention and Administration Fee
- Oil Spill Response Fee
- Prepaid Mobile Telephony Services (MTS) Surcharge
- Regional Railroad Accident Preparedness and Immediate Response Fee
- Underground Storage Tank Maintenance Fee
- Water Rights Fee

Motor Carrier Office: 1-800-400-7115 (toll-free)

- Diesel Fuel Tax (Exempt Bus Operators and Government Entities)
- International Fuel Tax Agreement (IFTA)
- Interstate User Diesel Fuel Tax
- Use Fuel Tax

Field Offices

- Bakersfield 1-661-395-2880
- Culver City 1-310-342-1000
- El Centro 1-760-352-3431
- Fairfield 1-707-427-4800
- Fresno 1-559-440-5330
- Glendale 1-818-543-4900
- Irvine 1-949-440-3473
- Norwalk 1-562-466-1694
- Oakland 1-510-622-4100
- Rancho Cucamonga 1-909-257-2900
- Rancho Mirage 1-760-770-4828
- Redding 1-530-224-4729
- Riverside 1-951-680-6400
- Sacramento 1-916-227-6700
- Salinas 1-831-754-4500
- San Diego 1-858-385-4700
- San Francisco 1-415-356-6600
- San Jose 1-408-277-1231
- Santa Clarita 1-661-222-6000
- Santa Rosa 1-707-576-2100
- Ventura 1-805-677-2700
- West Covina 1-626-480-7200

Out-of-State Offices

- Chicago, IL 1-312-201-5300
- Houston, TX 1-713-739-3900
- New York, NY 1-212-697-4680
- Sacramento, CA 1-916-227-6600

Motor Carrier Office

West Sacramento 1-800-400-7115 (toll-free)
(Not a sales and use tax office)
ABOUT THE BOE

Created in 1879 by a constitutional amendment, the BOE was initially responsible for ensuring that county property tax assessment practices were equal and uniform throughout California.

The BOE began to levy four new taxes, including insurance and corporate franchise taxes, in 1911 to produce revenue for services throughout the state.

The BOE assumed the responsibility for administering the new sales tax in 1933, created as a result of the tremendous drop in property tax revenues caused by the Great Depression, and began collecting the new use tax in 1935.

Currently, the BOE administers the state’s sales and use, fuel, alcohol, tobacco, and other taxes and collects fees that fund specific state programs in addition to property taxes. The BOE is also the appellate body that hears and considers franchise and income tax appeals from actions of the Franchise Tax Board.

At present, more than one million businesses are registered with the BOE.

The mission of the State Board of Equalization is to serve the public through fair, effective, and efficient tax administration.