

Guide to Board of Equalization

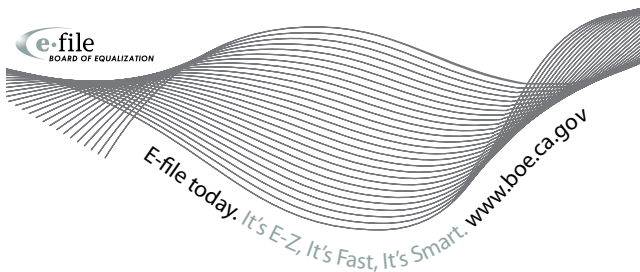
SERVICES

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The Board of Equalization offers a number of services intended to help California taxpayers with their tax obligations. This publication provides a listing of available services and information on how you can take advantage of them.

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If you have comments or suggestions for improving this publication, please write or fax us:

Forms and Publications Section, MIC:58
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0058
Fax: 916-324-1258

1. Using Board of Equalization (BOE) Services

*We try to make it convenient for you to use the services we offer.
There are several different ways to reach us:*

Reach us online

Internet Site	3
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Call us—Speak to a Board representative

General Tax Questions, TDD Assistance, Registration, Faxback Service

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To contact your Board Member, see *www.boe.ca.gov*

2. Getting Started—Registration

We want to make doing business with us as easy as possible. You can register for a permit by mail or in person at one of our field offices. In addition, you can take advantage of our convenient BOE offices to register to vote or to change your voting address.

Sales and Use Tax Registration

Internet and Phone Requests

You can download an application from our website at www.boe.ca.gov, or you can request an application for a seller's permit by calling our Taxpayer Information Section (see below). We'll send you a registration packet within 24 hours. You will generally receive your permit within ten business days after we receive your completed application. If you need to obtain your permit in less than ten days, we recommend that you apply in person at your nearest BOE office (see page 26).

Taxpayer Information Section

Representatives are available to assist you with permit registration questions from 8:00 a.m. to 5:00 p.m. Pacific time, Monday through Friday (except state holidays).

Toll-free number: **800-400-7115**

TDD/TTY: **800-735-2929**

In Person

If you prefer, you may register for a seller's permit in person at one of our field offices. We can usually issue your permit on the same day. Call for directions to a field office near you (see page 26).

Property and Special Taxes Program Registration

For registration information for property tax programs or special tax or fee programs administered by the BOE, please call 800-400-7115.

Property Taxes Programs

- Private Railroad Car Tax
- State-Assessed Property
- Timber Yield Tax

Getting Started—Registration

Special Taxes Programs

- Aircraft Jet Fuel Tax
- Alcoholic Beverage Tax
- California Cigarette and Tobacco Products Licensing
- California Tire Fee
- Childhood Lead Poisoning Prevention Fee
- Cigarette and Tobacco Products Tax
- Diesel Fuel Tax
- Electronic Waste (E-Waste) Recycling Fee
- Emergency Telephone Users Surcharge
- Energy Resources Surcharge
- Hazardous Substances Tax—Activity, Disposal, Environmental, Facility, Generator, and Tiered Permit Fees
- Integrated Waste Management Fee
- International Fuel Tax Agreement (IFTA)
- Interstate User Diesel Fuel Tax
- Marine Invasive Species Fee (also known as Ballast Water Management Fee)
- Motor Vehicle Fuel Tax
- Natural Gas Surcharge
- Occupational Lead Poisoning Prevention Fee
- Oil Spill Response, Prevention, and Administration Fees
- Tax on Insurers
- Underground Storage Tank Maintenance Fee
- Use Fuel Tax
- Water Rights Fee

3. Applying Laws and Regulations in Your Business

We'd like to help you understand how the state's laws and regulations apply to your business activities. You can find the answers to many tax questions in our publications. Or, if you need help right away with a general tax question you can call our toll-free number and talk to one of our customer service representatives. We offer a variety of other educational and advisory services, including advice letters, classes, and resale certificate verification.

Information and Services on the Internet

We provide a variety of information and services on our website, www.boe.ca.gov:

- E-filing for tax returns and prepayments
- Sales and use tax return form replacement
- Online permit or license verification
- Electronic services—making payments online by credit card or transferring electronic funds
- Sales and use tax rates by cities and counties
- List of BOE-administered tax programs
- Registration information
- Frequently asked questions
- Numerous publications, such as law guides, regulations, pamphlets, policy manuals, and newsletters
- Field office addresses and phone numbers
- Taxpayers' Rights Advocate information
- Board Member profiles
- Board meeting dates and agendas
- Correspondence via e-mail
- Order forms for publications, manuals, and regulations
- Access to public records
- Returns and BOE forms
- Online Cigarette Tax Stamp ordering
- Statistical data

Taxpayer Information Section

You can call our Taxpayer Information Section for answers to your general tax questions. Representatives are available to assist you from 8:00 a.m. to 5:00 p.m. Pacific time Monday through Friday (except state holidays).

Toll-free number: **800-400-7115**

TDD/TTY: **800-735-2929**

Publications

Many publications are available that are designed to answer your questions regarding the application of tax laws and regulations. Most are free. They include general information pamphlets, booklets for specific types of businesses, tax laws and regulations, newsletters, and other printed materials. Many commonly requested publications are available in Chinese, Korean, Spanish, and Vietnamese. These publications and ordering information are listed beginning on page 17.

Interpreter Services

Throughout the state, our bilingual staff provides services to taxpayers who speak languages other than English. Assistance in a language other than English is available through our Taxpayer Information Section, as well as our district offices (see page 26 for contact information). We also provide interpreter services for Board hearings. You can make arrangements with the BOE Proceedings Division prior to your hearing by calling 916-322-2270.

Americans with Disabilities Act

The BOE complies with all provisions of the Americans with Disabilities Act (ADA) to ensure equal public access to our services. If you need accommodation under the ADA, contact your local district office (see page 26).

Advice Letters

If you have specific or complex questions regarding business transactions, the best way to get advice is to mail us a written request for clarification. Please send your request to the BOE office that handles your account. Be sure to identify yourself (or, if you're writing for someone else, identify that person), include your account or permit number, and fully describe the facts and circumstances of the transaction.

Our staff will mail you a written response. If we later determine that our written advice regarding a transaction was incorrect, you may be relieved of tax, penalty, or interest charges that are due, provided your request included the specific written information noted on the previous page.

Conferences and Seminars

Small Business Tax Days or Fairs

Each year, the BOE, the Employment Development Department, the Franchise Tax Board, the Internal Revenue Service, and local government agencies participate in several free, all-day, educational conferences for owners of small businesses. You can obtain publications and answers to your questions at our information booths and take classes from our tax experts. We announce the events with tax return inserts mailed to area businesses, with posters and fliers in public places (including libraries and government offices), and through the local print and broadcast media. This information is also available on our Internet site, *www.boe.ca.gov*.

Industry Seminars

We provide periodic industry-specific seminars at no charge to help particular types of businesses better understand how to apply the law. Before the seminars are held, we meet with representatives of the industry group to determine the best ways to help businesses and to resolve areas of confusion. If you are a registered taxpayer, we'll let you know if a seminar is scheduled for your industry group.

Permit and License Verification Service

If a customer submits a resale certificate to buy an item for resale, you can check with us to verify whether the seller's permit number on the resale certificate is valid. You can also check the status of a cigarette/tobacco license, or whether a vendor of covered electronic devices (CED's) is registered to collect and remit the electronic waste recycling fee. Go to "verify a permit or license" at *www.boe.ca.gov*.

When you enter the account or permit number you are checking, do not enter letters or dashes—just the numbers themselves. You can print out the reply information and you will have your verification in writing.

Applying Laws and Regulations in Your Business

There are two other ways you can verify a seller's permit number. Regardless of the method you use, you must provide the seller's permit number you want to check.

1. Automated Seller's Permit Verification Service: 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. Taxpayer Information Section: 800-400-7115

You can ask one of our customer service representatives to verify the permit number. Representatives are available from 8:00 a.m. to 5:00 p.m., Pacific time, Monday through Friday, excluding state holidays. If you have a lengthy list, we may ask you to send us your request by mail or e-mail.

Mexican Merchant Resale Verification

To verify the validity of Mexican merchant identification cards or resale certificates, please call our San Diego office at 619-525-4526, or contact your local BOE field office (see page 26).

4. Filing Your Return

We do our best to help you with your tax and fee filing and payment obligations. If you have a question about how to complete your return, you can call our toll-free number, 800-400-7115, for help (see page 26). We also offer other services to make it easier to file your returns and pay your taxes or fees.

Electronic Filing

Electronic filing (e-filing) offers a fast, convenient, and easy way to file your sales and use tax returns and pay any tax amounts due. Motor Fuels Programs (Diesel Fuel and Motor Vehicle Fuel Tax Programs) also offer e-filing or tax returns. Participation in the sales and use tax e-filing is voluntary. If you select BOE-file, your return and payment information is electronically submitted directly to us. If you select a service provider, your return and payment information is electronically submitted to the authorized service provider who transmits the information to use for processing.



For eligibility requirements, to obtain an overview of the e-filing program, or for a list of service providers, visit our Internet site, www.boe.ca.gov, and click on “E-Services.” Third party vendors may charge extra fees while the BOE does not.

Simplified EZ Sales and Use Tax Return

Our simplified EZ sales and use tax return can save you time and paperwork. If you make sales only within the county where your business is located and claim few tax exemptions or adjustments, you may qualify to file the simplified return. For information, please call our Information Center at 800-400-7115 or your local BOE field office (see page 26).

Sales and Use Tax Return Preparation Classes and Online Tutorial

Filling out a sales and use tax return can be challenging, especially for new businesses. To help you complete your return correctly, some of our district offices offer free tax return preparation classes. They are held each quarter before the quarterly return due date. Some offices offer classes in Spanish. As an alternative to attending an instructor led class, you can try our online tutorial, which

Filing Your Return

provides the information in a self-paced environment. For more information, including schedules of upcoming classes, visit our website, www.boe.ca.gov or call your nearest BOE field office (see page 26).

Electronic Funds Transfer

If you prefer to pay your taxes electronically rather than by paper check, you can take advantage of our electronic funds transfer (EFT) payment option.

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 accounts are provided below.

Sales and Use Taxes

For more information about using EFT to make sales and use tax payments, call the BOE's EFT Helpline at 916-327-4229. EFT staff are available to answer your questions from 7:30 a.m. to 4:30 p.m. Pacific time, Monday through Friday (except state holidays). Recorded information is available 24 hours a day. If you would like a copy of publication 80, *Electronic Funds Transfer Information Guide—Sales and Use Taxes*, download it from our website, www.boe.ca.gov, or call our Taxpayer Information Section.

Environmental Fees, Excise Taxes, and Fuel Taxes

For more information about making EFT payments for special taxes programs, call the division that administers your account:

Environmental Fees	916-323-9555
Excise Taxes	916-327-4208
Fuel Taxes	916-322-9669

Staff are available to answer your questions from 8:00 a.m. to 5:00 p.m. Pacific time, Monday through Friday excluding state holidays.

Credit Card Payment

You can use your Discover Network, MasterCard, Visa, and American Express cards to make payments for any taxes or fees that are due. To make credit card payments over the Internet by visiting our website, www.boe.ca.gov. Call the credit card processing vendor at 800-2PAY-TAX (800-272-9829). The credit card vendor will charge for

this service. To learn more about the credit card program, visit our Internet site, www.boe.ca.gov and click on “Make a Payment,” or call our Taxpayer Information Section at 800-400-7115.

Emergency Relief

If a natural disaster strikes in your area, you may be allowed more time to file your tax return. We can also help you reconstruct destroyed business records. For more information, see page 14.

5. Keeping Up-To-Date

Keeping up with changing tax laws can be a challenge for any business. We offer a variety of services to help you stay informed.

Updates on the Internet

We post information regarding major changes in the law—such as sales and use tax rate changes—on our website. The website also contains current sales and use tax rates listed by both city and county. Visit us at www.boe.ca.gov.

Special Notices

We issue special notices to provide information regarding changes in the tax law or to clarify areas of the law that are frequently misunderstood. The notices are mailed to targeted groups or, when there are broad changes in the law, to everyone who pays the affected tax or fee. We also send notices explaining law or regulation changes to local governments, and notices of special events and seminars to taxpayers. You can access past notices by clicking the “About Us” tab, then selecting “News Room” from our website, www.boe.ca.gov.

News Releases

The BOE sends press releases to print and broadcast media and to other government offices to provide the public with information on changes in tax programs, state taxable sales data, and other significant information. News releases are also located under the “About Us” tab as explained above.

Newsletter Mailing List

To help keep you up-to-date on changes in the law or regulations and to provide more information on specific taxes and fees, the BOE publishes five free newsletters each year. They are distributed with tax returns, mailed to interested parties, and available for download from our website, www.boe.ca.gov. E-mail requests can also be made through our website.

- The *Tax Information Bulletin*, which contains sales and use tax information, is published quarterly and mailed with sales and use tax returns. If you do not file returns, you can ask

to be added to mailing list #15, and you will receive all four bulletins each year. To be placed on the mailing list, please send a request to:

Mail Services Unit, MIC:12
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0012

- The *Fuel Taxes Newsletter* is published and mailed with fuel tax returns in June and December. To be placed on the Interested Party notification list, please call 916-322-9669 or send a request to:

Fuel Industry Section, MIC:30
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0030

- The *Environmental Fees Newsletter* is published in January and mailed with returns or directly to interested parties. To be placed on the mailing list, please call 916-323-9555 or send a request to:

Environmental Fees Division, MIC:57
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0057

You'll also receive special notices for environmental fees programs.

- The *Excise Taxes Newsletter* is published and mailed with Excise Tax returns in December. To be placed on the mailing list, please call 916-327-4208 or send a request to:

Excise Taxes Division, MIC:56
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0056

- The *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

Keeping Up-To-Date

placed on the mailing list, please call 916-322-2323 or send a request to:

State-Assessed Properties Division, MIC:61
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0061

Taxpayer Information Section

You can learn of significant changes in the law or regulations—such as sales and use tax rate changes—by calling our toll-free number, 800-400-7115 (see page 5 for TDD information). You can listen to recorded messages or obtain copies of recent press releases 24 hours a day. If you'd like to speak to a representative, please call during business hours (see page 6).

Law Guides

If you need a current set of the laws and regulations governing business or property taxes, for a fee you can subscribe to the BOE's Business Taxes Law Guide and/or Property Taxes Law Guide. The law guides, available in printed and electronic forms, contain applicable statutes, regulations, court decision summaries, memorandum opinions of the Board Members (Business Taxes Law Guide only), and annotations regarding specific application of taxes and fees. The subscription includes updates made periodically during the year. For more information, visit our website, www.boe.ca.gov, where the online version of the law guides is available free of charge. For a brief description of the law guides, see page 24.

Emergency Relief Information

When fires, floods, and earthquakes strike, the BOE frequently offers emergency tax relief to affected businesses. For example, natural disaster victims may be allowed more time to file tax returns, relief of interest, property tax deferments or adjustments, refunds of taxes paid on damaged cigarettes and alcoholic beverages, and assistance in reconstructing financial records. We work closely with the media and the State Office of Emergency Services to let you know what types of relief are available. You may also contact our Taxpayer Information Section and field offices for information (see page 26).

6. Let Us Know What You Think

Your comments and suggestions can help us provide better service to the state's taxpayers. You can comment at public hearings, contact our Taxpayers' Rights Advocate, give us written suggestions, or respond to our reader surveys.

Taxpayers' Bill of Rights Hearings

The elected Members of the Board hold annual Taxpayers' Bill of Rights Hearings to listen to your suggestions, comments, and concerns. The hearings are open to the public and are held in Sacramento and Culver City.

At the business taxes hearings, you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes.

The Board conducts property taxes hearings to solicit suggestions and comments from taxpayers and local agency representatives, to review and discuss the Taxpayers' Rights Advocate's annual report, and to identify ways to resolve any problems identified in that report.

The hearings are announced in the BOE's tax newsletters, on the BOE's website, and with fliers and posters in public places including libraries and government offices. To be placed on a notification list, please contact the Taxpayers' Rights Advocate (see below).

Taxpayers' Rights Advocate

If you have been unable to resolve a disagreement through normal channels 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:

Taxpayers' Rights Advocate, MIC:70
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0070

Or call toll free: 888-324-2798, or fax: 916-323-3319.

Letting Us Know What You Think

VIP Suggestions

Each of our office locations has a VIP suggestion box and customer service survey forms for your use. We appreciate your comments and suggestions and use them to help improve our programs and services.

Customer Service and Audit Surveys

You may receive a survey in the mail asking you to comment on the quality of our services or, in the case of an audit, on your audit experience. We appreciate your comments and use them to help improve the level of service we provide.

Reader Surveys

You can help make sure our publications provide the information you need. Postage-paid reader surveys in our publications give you the opportunity to comment and to make suggestions for improving a specific publication.

7. Free Publications

We publish a number of publications intended to answer your tax questions. They include general information pamphlets, tax tip booklets for specific types of business activities, tax laws and regulations, and other printed materials. Publications listed in this section are available free of charge.

Ordering Publications

You can obtain publications by:

- Visiting our homepage at www.boe.ca.gov. Selected publications are available for download.
- Calling our toll-free number, 800-400-7115 (leave a message at any time or talk to a representative during normal business hours). Certain publications can be sent to you automatically through our faxback service, available 24 hours a day. For TDD information, see page 3.
- Visiting your nearest BOE office. Please call first to make sure the item you need is in stock (see phone numbers on page 26).

Translated Publications Available

We translate our most popular publications into languages other than English. The letter(s) C, K, S, and/or V following the publication listings beginning on page 18 indicate(s) that the document is available in Chinese, Korean, Spanish, and/or Vietnamese. Other publications in other languages may also be available. For the latest information on translated publications, visit our website at www.boe.ca.gov or call our Taxpayer Information Section. When you order a translated publication, be sure to use the number and *letter* of the version you want (Example: the Chinese version of *Your California Seller's Permit* is number 73-C).

About Edition Dates

Publications are shown with the most recent revision date. (The edition date for non-English pamphlets may be different than that of the English version.) Law pamphlets, which contain statutes and legislative history, are generally revised at the beginning of each year. We revise our other publications periodically. If you want to make sure you have the most recent edition, please call our Taxpayer Information Section at 800-400-7115 for assistance.

Free Publications

General Publications

- 17 Appeals Procedures: Sales and Use Taxes and Special Taxes.
- 21G The California State Board of Equalization.
- 51 Guide to Board of Equalization Services. C, K, S, V
- 54 Tax Collection Procedures.
- 56 Offers-in-Compromise.
- 70 Understanding Your Rights as a California Taxpayer C, K, S, V
- 72 Summary of Statutory and Constitutional Authorities.
- 75 Interest and Penalties.
- 76 Audits. Guide for business taxpayers. F, K, S
- 81 Franchise and Personal Income Tax Appeals.
- 89 Electronic Funds Transfer Information Guide - Special Taxes.
- 142 California State Board of Equalization Hearings: An Introduction.
- 142A Appeals Hearings: An Introduction
- 143 Your Appeal Hearing Before the Board Members. A Guide for appellants scheduled for an oral hearing before the Board.
- 144 Introduction to E-Filing.
- 145 California Taxpayer Advocates Pamphlet.
- 159 BOE-file User's Guide.

Property Taxes Publications

- 8 California Private Railroad Car Tax Law. Revised annually.
- 29 California Property Tax: An Overview.
- 30 Residential Property Assessment Appeals.
- 43 California Timber Yield Tax Law.
- 48 Property Tax Exemptions for Religious Organizations.
- 58A How to Inspect and Correct Your Records.
- 67EG Instructions for Reporting State-Assessed Property, Electric Generation Companies.
- 67GE Instructions for Reporting State-Assessed Property, Gas, Electric and Gas Transmission Companies.

- 67LE Instructions for Reporting State-Assessed Property, Telephone Companies—Local Exchange Carriers.
- 67PL Instructions for Reporting State-Assessed Property, Intercounty Pipelines, and Watercourses.
- 67RC Instructions for Reporting State-Assessed Property, Telephone Companies—Radio Common Carriers.
- 67RF Instructions for Reporting State-Assessed Property, Railcar Maintenance Facilities.
- 67RR Instructions for Reporting State-Assessed Property, Railroad Companies.
- 67TC Instructions for Reporting State-Assessed Property, Telecommunication Carriers.
- 67TR Instructions for Reporting State-Assessed Property, Telecommunication Resellers.
- 67WT Instructions for Reporting State-Assessed Property, Telephone Companies—Wireless.
- 86 California Timber Yield Tax.
- 87 Guide to the California Timber Yield Tax.

Sales and Use Tax Publications

- 1 California Sales and Use Tax Law.
- 2 California Uniform Local Sales and Use Tax Law, Transactions and Use Tax Law, and Additional Local Taxes.
- 9 Tax Tips for Construction and Building Contractors.
- 18 Tax Tips for Nonprofit Organizations.
- 22 Tax Tips for the Dining and Beverage Industry. S, K
- 24 Tax Tips for Liquor Stores.
- 25 Tax-Tips for Auto Repair Garages and Service Stations. S
- 27 Tax Tips for Drug Stores.
- 28 Tax Information for City and County Officials.
- 31 Tax Tips for Grocery Stores. C, K, S, V
- 32 Tax Tips for Sales to Purchasers from Mexico. S
- 34 Tax Tips for Motor Vehicle Dealers.
- 35 Tax Tips for Interior Designers and Decorators.

Free Publications

- 36 Tax Tips for Veterinarians.
- 40 Tax Tips for the Watercraft Industry.
- 42 Resale Certificate Tips. S
- 44 Tax Tips for District Taxes.
- 45 Tax Tips for Hospitals.
- 46 Tax Tips for Leasing of Tangible Personal Property in California.
- 47 Tax Tips for Mobilehomes and Factory-Built Housing.
- 52 Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration. S
- 53 Guide to the Managed Audit Program.
- 61 Sales and Use Taxes: Exemptions and Exclusions.
- 62 Tax Tips for Locksmiths.
- 64 Tax Tips for Jewelry Stores.
- 66 Tax Tips for the Agriculture Industry.
- 68 Tax Tips for Photographers, Photo Finishers, and Film Processing Laboratories.
- 71 California City and County Sales and Use Tax Rates. C, S
- 73 Your California Seller's Permit. Your Rights and Responsibilities Under the Sales and Use Tax Law. C, F, K, S, V
- 74 Closing Out Your Seller's Permit. C, S
- 75 Interest and Penalty Payments.
- 76 Audits.
- 77 Out-of-State Sellers: Do You Need to Register with California?
- 79 Documented Vessels and California Tax.
- 79A Aircraft and California Tax. S
- 79B California Use Tax.
 - 80 Electronic Funds Transfer Information Guide.
 - 82 Prepaid Sales Tax and Sales of Fuel.
- 100 Shipping and Delivery Charges. S
- 101 Sales Delivered Outside California. S
- 102 Sales to the U.S. Government. S
- 103 Sales for Resale. S

- 104 Sales to Residents of Other Countries. S
- 105 District Taxes and Delivered Sales. S
- 106 Gift Wrapping Charges.
- 107 Do You Need a California Seller's Permit? S
- 108 When Is Labor Taxable? S
- 109 Are Your Internet Sales Taxable? S
- 110 California Use Tax Basics. S
- 111 Operators of Swap Meets, Flea Markets, and Special Events. S
- 112 Purchases From Out-of-State Vendors. S
- 113 Coupons and Sales Tax. S
- 114 Consignment Sales. S
- 115 Applying Sales Tax to Tips and Related Payments. S
- 116 Sales and Use Tax Records. S
- 117 Filing a Claim for Refund.
- 118 Selling Food in Vending Machines.
- 119 Sales Tax and Warranties.
- 120 Cell Phones and Other Wireless Telecommunication Devices.

Special Taxes Publications

- 89 Electronic Funds Transfer Information Guide—Special Taxes.

Fuel Taxes

- 3 Use Fuel Tax Law.
- 6A California Motor Vehicle Fuel Tax Law.
- 12 California Use Fuel Tax: A Guide for Vendors and Users.
- 19 California Diesel Fuel Tax Law.
- 49 California Underground Storage Tank Maintenance Fee Law.
- 50 California IFTA Guide to the International Fuel Tax Agreement. S
- 50A California IFTA Introduction to the International Fuel Tax Agreement. S
- 59 Local Motor Vehicle Fuel Taxation Law.
- 84 Do You Need a California Fuel Permit or License?
- 88 Underground Storage Tank Fee.
- 96 Biodiesel and California Tax.

Free Publications

Excise Taxes

- 4 California Cigarette and Tobacco Products Tax Law.
- 4A California Cigarette and Tobacco Products Licensing Act Law.
- 5 California Alcoholic Beverage Tax Law.
- 7 California Tax on Insurers Law.
- 10 California Energy Resources Surcharge Law.
- 11 California Energy Resources Surcharge Regulations.
- 15 California Cigarette and Tobacco Products Tax Regulations.
- 16 Alcoholic Beverage Tax.
- 39 California Emergency Telephone Users Surcharge.
- 63 California Distributor Licensing and Tax Stamp Guide
- 78 Sales of Cigarettes and Tobacco Products in California. S
- 92 Alcoholic Beverage Tax.
- 93 Cigarette and Tobacco Products Taxes.

Environmental Fees

- 13 California Electronic Waste Recycling Act of 2003.
- 60 California Hazardous Substances Tax Law.
- 69 California Integrated Waste Management Fee Law.
- 83 California Tire Fee Law.
- 90 Environmental Fee.
- 91 California Tire Fee.
- 94 Occupational Lead Poisoning Prevention Fee.
- 95 Electronic Waste Recycling Fee.

Tax Schedules, Newsletters, Calendars, and Reports

- Annual Calendar of Board Meetings
- Annual Report of the State Board of Equalization. Revenue programs, comparative tax chart, statistical appendix.*
- Economic Perspective Newsletter (February, May, August, November)*
- Environmental Fees Newsletter (January)*
- Excise Taxes Newsletter (December)*

- Fuel Taxes Newsletter (June/December)*
- Property Tax Calendar (December)
- Rules of Practice (hearing procedures of the State Board of Equalization)
- Sales Tax Reimbursement Schedules (specify tax rate)
- State Assessee Newsletter (December)
- Tax Information Bulletin (quarterly)*
- Taxable Sales in California (quarterly, with an annual summary)*
- Taxpayers' Rights Advocate's Annual Reports (updated annually)

Business Taxes (October)*

**please specify issue*

8. Publications Available at Cost

We publish law guides and manuals for use by the public, our staff, and other agencies. They are available at cost. Please call our toll-free number, 800-400-7115, for general information, payment methods, and price quotes. For TDD calling information, see page 3.

Note: You may download copies of these publications from our website, www.boe.ca.gov, at no charge.

Law Guides

These loose-leaf publications with binders contain statutes, regulations, court decision summaries, Board memorandum opinions, and annotations. Also available on compact disk and our website, the guides are updated several times during the year (annual subscription includes updates). For subscription information, call our Taxpayer Information Section at 800-400-7115.

Business Taxes Law Guide, four volumes:
www.boetaxes.ca.gov

Property Taxes Law Guide, three volumes:
www.boetaxes.ca.gov

Audit, Policy, and Procedure Manuals

Audit Manual

Guide for BOE auditors: procedures and techniques.

Compliance Policy and Procedures Manual

Policy guidelines, specific standards, and uniform procedures for BOE staff, including taxpayer registration, account maintenance, return processing, security deposits, account closeouts and clearances, collections, and cashiering can all be found at our website: www.boe.ca.gov.

Assessors' Handbook

The Assessors' Handbook is a collection of 27 reference manuals addressing the principles of property assessment and real and personal property appraisal. These guides are used for property tax purposes by county assessors, their staff, and other interested parties. Handbook sections may be accessed from our website at www.boe.ca.gov, or they are available for purchase by calling our Taxpayer Information Section at 800-400-7115.

Letters to Assessors

These letters include current BOE staff interpretations of property tax rules, laws, and court decisions, including summaries of court rulings, legal opinions, highlights of enacted legislation, property tax rules, and technical bulletins for assessment problems. These letters are available on our website, www.boe.ca.gov. For subscription information, call 800-400-7115.

9. How to Contact Us

For answers to your general tax questions, call our Taxpayer Information Section.

Customer service representatives are available to help you from 8:00 a.m. to 5:00 p.m. Pacific time, Monday through Friday (except state holidays).

Toll-free number: **800-400-7115**

TDD/TTY: **800-735-2929**

For answers to account-specific questions, such as hearing notices or changes to your business address, please call your local BOE field office:

Bakersfield	661-395-2880	San Francisco	415-356-6600
Chula Vista	619-409-7440	San Jose	408-277-1231
Culver City	310-342-1000	San Marcos	760-510-5850
El Centro	760-352-3431	Santa Ana	714-558-4059
Eureka	707-576-2100	Santa Rosa	707-576-2100
Fresno	559-248-4219	Suisun City	707-428-2041
Laguna Hills	949-461-5711	Van Nuys	818-904-2300
Norwalk	562-466-1694	Ventura	805-677-2700
Oakland	510-622-4100	West Covina	626-480-7200
Rancho Mirage	760-770-4828	Out-of-State Accounts	
Redding	530-224-4729	Sacramento	916-227-6600
Riverside	951-680-6400	Chicago, Il	312-201-5300
Sacramento	916-227-6700	New York, N.Y.	212-697-4680
Salinas	831-443-3003	Houston, TX	281-531-3450
San Diego	619-525-4526		

Toll-Free Tax-Evasion Hotline

To report suspected tax evasion, please go to the Investigations Division section of our website at www.boe.ca.gov or call 888-334-3300.

Property and Special Taxes Department

County Assessed Properties Division: 916-445-4982

- Assessment Practices Surveys
- Assessors' Handbooks
- Letters to Assessors
- Timber Yield Tax

State-Assessed Properties Division: 916-323-2323

- Private Railroad Car Tax
- State-Assessed Property
- Tax-rate Area Maps

Fuel Taxes Division: 800-400-7115 or 916-322-9669

- Aircraft Jet Fuel Tax
- Childhood Lead Poisoning Prevention Fee
- Diesel Fuel Tax
- International Fuel Tax Agreement (IFTA)
- Interstate User Diesel Fuel Tax
- Motor Vehicle Fuel Tax
- Oil Spill Prevention, Response and Administration Fee
- Underground Storage Tank Maintenance Fee
- Use Fuel Tax

How to Contact Us

Excise Taxes Division: 916-327-4208

- Alcoholic Beverage Tax
- California Cigarette and Tobacco Products Licensing Act of 2003
- Cigarette and Tobacco Products Tax
- Emergency Telephone Users Surcharge
- Energy Resources Surcharge
- Natural Gas Surcharge
- Tax on Insurers

Environmental Fees Division: 916-322-9534

- California Tire Fee
- Electronic Waste Recycling Fee
- Integrated Waste Management Fee
- Marine Invasive Species (also known as the Ballast Water Management) Fee
- Hazardous Substances Tax—Activity, Disposal, Environmental, Facility, Generator, and Tiered Permit Fees
- Occupational Lead Poisoning Prevention Fee
- Water Rights Fee

Betty T. Yee
First District
San Francisco

Bill Leonard
Second District
Sacramento/Ontario

Michelle Steel
Third District
Rolling Hills Estates

Judy Chu, Ph.D.
Fourth District
Los Angeles

John Chiang
State Controller

Ramon J. Hirsig
Executive Director