



COLLECTION PROCEDURES

*How can I pay my tax or fee amount due?
What actions may be taken if I don't pay?*

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Introduction

If you have received a *Notice of Determination or Demand for Immediate Payment* (billing), it means you have a tax or fee amount that is due and payable by the date indicated.

If you have received such a billing, you need to know:

- Options for paying the amount due, and
- Tax and fee collection and enforcement actions we can take if you do not pay the bill or make arrangements to pay.

This publication is designed to answer those questions.

The Board of Equalization (BOE) will be glad to work with you to resolve your tax or fee problem. Please contact the BOE right away if you have any questions about your bill.

Although most of the information in this publication focuses on the BOE's Sales and Use Tax Program, similar provisions exist for most of the tax and fee programs administered by the BOE.

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Pay the full amount due or tell the BOE why you can't

You should pay the entire amount due. If you cannot, the BOE recommends that you pay as much as you can now. By doing so, you will minimize the amount of interest and any applicable penalty you will owe because interest and penalty accrues on the unpaid tax or fee balance. For your convenience, the BOE accepts credit card payments (see [page 3](#)).

If you do not make an effort to pay your amount due, the BOE can ask you to find a way to pay it, such as selling or mortgaging any assets you have or getting a loan.

If you cannot pay the full amount, you should contact the [BOE office](#) that sent you the billing as soon as possible since you may be eligible for a payment plan (see [page 3](#)).

If the debt is not paid, we are authorized by law to take collection actions, which could include levying your bank account, wages, or other income or seizing and selling your assets (see [pages 4-7](#)).

Let the BOE know if you believe your billing is wrong

If you believe the billing is wrong, let us know as soon as possible. Call the number on your billing, write to the BOE office that sent you the billing, call the Customer Service Center at 1-800-400-7115, or visit your nearest BOE office.

Many programs have a statute of limitations that may require specific action from you in a timely manner. For instance, if you receive a *Notice of Determination* you generally have the right to appeal it by filing a "*Petition for Redetermination*," usually within 30 days from the date of the *Notice of Determination*. When filed timely your appeal rights will be protected. For additional information, see [publication 17](#), *Appeals Procedures: Sales and Use Taxes and Special Taxes*.

The BOE will honor your rights as a taxpayer

You have certain rights under the Taxpayers' Bill of Rights and due process laws. For example, you have the right to be treated professionally, fairly, and courteously by BOE employees. You also have the right to:

- Meet with a BOE supervisor if you cannot resolve a dispute with the employee who handles your case.
- Request copies of documentation from your account file.
- Receive information and assistance in simple language to help you comply with the various tax and fee laws we administer.

For more information, please request a copy of [publication 70](#), *Understanding Your Rights as a California Taxpayer*.

See [page 8](#) for the telephone number and address of the Taxpayers' Rights Advocate Office.

Items to Note

The BOE may share your tax and fee information with other government agencies

While most of the information you provide to the BOE is confidential, some is subject to public disclosure, such as the information on your seller's permit. Under certain conditions, your account information, including underreporting and outstanding amounts due, may be shared with other government agencies.

The BOE may contact a third party for information about your business affairs

The BOE is authorized by law to obtain information from any party who may have information regarding your business affairs. This may include notifying your suppliers or vendors if your seller's permit has been revoked (suspended).

The BOE needs to know if you are involved in bankruptcy proceedings

Contact your nearest [BOE office](#) if you or your business has filed a petition for bankruptcy. While the proceeding may not eliminate your tax or fee debt, we may suspend collection actions—such as liens and levies—for a period of time while your bankruptcy case remains pending.

If you are no longer a business partner, your amount due may be limited

Partners are separately and jointly responsible for amounts owed by the partnership. Partnerships must notify us immediately, either by phone or in writing, if they drop or add a partner in order to protect former partners from amounts due by the business after the partnership changes. If you leave the partnership, you should notify the BOE immediately by either phone or in writing. If you do not, you could remain liable for business taxes



that became due during the quarter in which you left the partnership and three subsequent quarters.

You may not be required to pay if you qualify as an innocent spouse or innocent registered domestic partner

Under the Sales and Use Tax Law, a person who qualifies as an *innocent spouse* or *innocent registered domestic partner* is not liable for tax, fee, interest, and penalty charges. To qualify, all of the following conditions must be met:

- The amount due must be attributable to your spouse or registered domestic partner, and
- You must establish that you did not know of the amount due, and that a reasonably prudent person in your circumstance would not have had reason to know of the amount due, and
- The BOE must determine that it would be inequitable to hold you liable for the amount due, taking into account whether you significantly benefited directly or indirectly from the nonpayment, and taking into account all other facts and circumstances.

If your request for innocent spouse or innocent registered domestic partner relief is denied, you may be eligible for “equitable relief,” which weighs a variety of factors, such as your economic situation and whether as

a result of dissolution, responsibility for the tax or fee that was assigned to you or your spouse or registered domestic partner. The BOE may request additional information to make that determination.

Further information is available in [publication 57](#), *Innocent Spouse Relief from Sales and Use Tax*.

You may personally be required to pay taxes owed by a corporation, partnership, or limited liability partnership or company

Under certain circumstances, responsible individuals may be liable for tax, penalty, and interest owed by corporations, partnerships, limited liability partnerships, and limited liability companies.

If you have received a *Notice of Proposed Determination* indicating that you are being held personally liable and you believe you are not, please contact the BOE office that sent you the notice within 15 days of the date of the *Notice of Proposed Determination*. If you later receive a billing (a *Notice of Determination*) and you disagree with it, you will need to file a timely appeal (see “Let the BOE know if you believe your billing is wrong.”) *Please note:* if you file your appeal before receiving a *Notice of Determination*, your appeal will be rejected as not timely.

Payment Options

The BOE accepts credit card payments, and electronic payments, or the agency can work with you to make other payment arrangements. You may be eligible to pay under a payment plan or you may be eligible to propose an offer in compromise.

■ Electronic Payment

You may pay your amount due electronically by using our online payment process. We will electronically withdraw funds from your checking or savings account to apply towards your

current and past due amounts. Please visit the BOE website at www.boe.ca.gov and select the “Make a Payment” option. There is no fee for this option.

■ Credit Card

You may pay your amount due by credit card. The BOE accepts credit cards issued by VISA, MasterCard, American Express and Discover/Novus. For additional information on credit card payments, please visit the BOE website at www.boe.ca.gov and select the “Make a Payment” option. You can also make a credit card payment by calling 1-855-292-8931.

Please note: A service fee of 2.3 percent of the transaction amount (\$1.00 minimum) applies to all credit card payments. The service fee is retained by the credit card processor and is not revenue to the BOE.

■ Online Payment Plan

You can set up a weekly, biweekly, or monthly payment plan through our online automatic withdrawal process. Payments are required to be electronically debited from your checking or savings account. As always, the BOE encourages payment in full to avoid additional interest and penalties. If you are unable to pay the full amount, the BOE recommends you propose the largest payments possible because the tax and fee portion of the amount due will continue to accrue interest. Accounts that meet our predetermined guidelines will receive instant response if approved. Proposals that require further review may be required to submit a [BOE-403-E, Individual Financial Statement](#), with supporting documentation. Approval of a payment plan is at the BOE’s discretion. For more information or to submit a payment plan, visit our [website](#) and go to the “Make a Payment” option.

If you do not have a checking or savings account, please contact your local [BOE office](#) or collection section.

If you do not pay in full or contact us to make other arrangements, we are authorized to take collection actions as described on [pages 4-7](#). If you cannot meet an established due date, you should contact the collector assigned to your account to avoid possible collection actions.

Before I apply, what else should I know about a payment plan?

It may be more costly

A payment plan is more costly than paying the full amount you owe and may be more costly than borrowing funds to pay the amount you owe.

Why? While you are making payments on your tax or fee debt through a payment plan, the BOE will continue to charge interest on the unpaid portion of the tax or fee amount due. The interest rate on a bank loan or a cash advance on your credit card may be lower than the combination of penalties and interest that we charge on unpaid billings.

If you received a Notice of Determination (billing), but failed to pay the amount due by the due date, you will generally be assessed a 10 percent “finality” penalty. Under certain circumstances, we may waive the 10 percent “finality” penalty.

If you were charged a 10 percent finality penalty, the BOE may waive the penalty if your payment plan is initiated and accepted within 45 days of the due date of the notice. Your payment plan must be successfully completed for the penalty to be waived.

The BOE may still file a state lien on your property

The BOE may still file a state lien—even if your payment plan is accepted (liens are discussed on [page 4](#)). However, we may withhold the lien based on the financial documentation submitted with your initial payment.

The BOE may terminate the payment plan under certain conditions

The BOE may terminate the payment

plan if you pay late, miss a payment, don’t file and/or pay all required tax or fee returns, or if you do not comply with other terms of the agreement. We will send you a letter giving you 15 days to pay in full or provide a satisfactory explanation.

As noted earlier, the finality penalty will not be waived if we terminate the payment plan.

After 15 days, we may take further collection action without notification (see [pages 4-7](#) for more information).

How do I apply?

You should contact the BOE as soon as possible if you would like to request a payment plan for your sales or use tax amount due. Contact the [BOE office](#) that sent you the billing.

For other tax or fee programs, call the Customer Service Center, 1-800-400-7115.

What should I do if my financial situation changes after my payment plan is approved?

Your payment plan is based on your financial situation. Consequently, you should immediately contact the collector assigned to your account, as identified on your payment agreement, if there is a change in your financial situation, and you need to change the terms of your payment plan.

■ Offer in Compromise

The [Offer in Compromise Program](#) allows eligible taxpayers and fee payers to satisfy their amount due by paying a lesser amount. The program applies to most taxes and fees and is available if the following apply:

- You agree with the amount due and the amount due is final, and
- The BOE determines you do not have, and will not have in the foreseeable future, the income, means or assets to pay the amount due in full.

To make an offer, you must submit [BOE-490, Offer in Compromise Application](#), or [BOE-490-C, Offer in Compromise Application for Corporations, LLC's, Partnerships, etc.](#) BOE-490 and BOE-490-C are available on the BOE website at www.boe.ca.gov (click on "Forms & Pubs"), from any [BOE office](#), or by calling the Customer Service Center at 1-800-400-7115.

Answers to several of the most commonly asked questions about the Offer in Compromise Program are available on the BOE website and in [publication 56, Offer In Compromise](#).



Collection and Enforcement Actions

As explained below, collection and enforcement actions will be taken if you do not pay your amount due on time or do not make other arrangements to pay the debt—such as applying for a payment plan or an offer in compromise.

Please note: Jeopardy Determinations

If you received a *Jeopardy Determination*, you are subject to the same collection and enforcement action described in this publication, but the filing and notification deadlines are different. Jeopardy determinations are tax or fee billings that are immediately due and payable and are issued in instances where collection of an amount due would be jeopardized by delay. For more information, including your right to apply for an administrative hearing based on a *Jeopardy Determination*, see

[publication 17, Appeals Procedures: Sales and Use Taxes and Special Taxes](#).

The BOE may place a lien on your property

A lien is a legal claim to your property used as security or payment for your tax debt.

The BOE must mail you a preliminary notice at least 30 days before filing a lien with the county recorder. The notice must:

- Specify the statutory authority for filing the lien,
- Show the earliest date on which the lien may be recorded, and
- Explain the remedies available to you to prevent the filing of the lien.

What a lien does

When a *Notice of State Tax Lien* is recorded, your creditors are publicly notified that we have a claim against all your real property, including property you acquire after the lien has been recorded.

The lien attaches to all your real property, such as your house or rental property.

It is not our policy to seize and sell your primary residence, but we will enforce the lien on your residence if you sell or refinance your home.

Once a lien is recorded, your credit rating will be negatively affected. Your ability to get a loan to buy a house or a car, get a new credit card, or sign a lease may be compromised.

After we have recorded a lien, we can release it, as explained below.

Please note: Even though a lien can be released, it remains on your credit history for seven years (unless the lien was filed in error).

Releasing a lien

The lien placed on your property will be released if:

- You pay your full tax or fee amount due, including interest and other charges, or

- The billing (tax or fee determination) is adjusted to zero after the lien has been filed.

The BOE will issue a *Release of the Notice of State Tax Lien* after you have paid the debt or we have adjusted your billing. If you pay your amount due in full and need a release of lien immediately, you must pay in certified funds in your nearest BOE district office and let them know that you need the release of lien.

In some instances, the BOE will release the lien placed on part of your real property if your amount due is secured by the remaining property on which we have placed a lien. We will also release a lien if we discover that we filed it in error.

A lien is valid for 10 years from the date it is filed and can be renewed twice if the amount due is included on the lien and remains unpaid. Consequently, a lien may be in effect for up to 30 years.

Partial release of lien

A partial release of lien releases a state tax lien from a specific piece of real property. However, the lien remains in effect and will prevent the transfer of title of any other properties owned or subsequently acquired by you. You may request a partial release of lien when you are selling real property or the party with the lien has no rights to the title of the real property.

Partial release requests should be submitted to the BOE office or collection section assigned to your BOE account. Collection staff will review the request and supporting documents before it is forwarded with a recommendation for approval or denial to our Special Operations Branch.

The following documents must be submitted in order for the BOE to consider a partial release of lien:

- The taxpayer or escrow officer's written request explaining why a partial release is needed.

- *Estimated Closing Statement* or schedule of proposed disbursements for both buyer and seller.
- *Preliminary Title Report* reflecting BOE liens.
- Appraisal Report or a report of comparable properties for the neighborhood, with a statement of the property's market value.
- Short sale approval letter(s) from lender(s), if applicable.

Please allow **30 days** for the BOE to process your request. The documents submitted must be current at the time of submission, and additional documents may be required. To obtain information for the BOE office/unit handling your BOE tax account, please call the Customer Service Center at 1-800-400-7115.

Escrow demands on BOE tax liens

The Special Operations Branch of BOE processes written requests for payoff demands on its state tax liens on real property.

These requests may be submitted by fax or by mail to:

California State Board of
Equalization
Special Operations Branch
PO Box 942879, MIC:55
Sacramento, CA 94279-0055
Fax: 1-916-327-0615

Please allow at least two business days for the BOE to review and respond to your request.

The demands for the bulk sale of a business are prepared by the BOE district offices. To obtain information for the BOE office/unit handling your BOE tax account, please call the Customer Service Center at 1-800-400-7115.

Requests for copies of the lien release

At your request, the BOE will send out copies of the lien release. For example, you may want to have copies mailed to escrow agents, title companies, or to you.

The BOE will send you a copy of a release of lien after a lien filed in your name is paid in full. If you need a recorded copy, you can contact us to request the release recordation information. This information may not be readily available, but if it is available, we will provide it so you can obtain a recorded copy directly from the county or the [Secretary of State](#). Please contact your local [BOE office](#) or collection section.

Withholding a lien

In general, the BOE will withhold filing a lien if all of the following occur:

- You enter into an acceptable payment plan,
- The plan will satisfy the amount due within one year,
- You successfully follow the terms of the plan, and
- You have not had collection problems before with the BOE.

The BOE may levy your property

If you do not pay your amount due or make arrangements to settle your debt, we may levy (seize) any type of real or personal property that you own or have an interest in.

Levies are different from liens. A lien is a *claim used as security* for the tax or fee debt, whereas a levy actually *takes the property* to satisfy the tax or fee debt.

The BOE will usually levy property only after we have sent you a *Demand for Payment* and you have neglected or refused to pay the tax or fee.

Examples

- The BOE could levy property that is yours but held by someone else—for example, your wages, dividends, bank accounts, licenses, rental income, accounts receivables, the cash value of your life insurance, or commissions, or
- If you hold an alcoholic beverage license, the BOE could seize and sell that license, or
- The BOE could seize and sell property that you hold—for example, your boat or vehicle.

If your property is levied or seized and you have questions, you should contact the BOE employee who took the action. You may also ask a BOE supervisor to review your case. If you are unable to resolve the matter with the supervisor, you may also want to discuss the matter with the [Taxpayers' Rights Advocate Office](#) to ensure proper policies and procedures were followed.

Levying your bank account

If the BOE levies your bank account, the levy generally only captures the funds on deposit at the time the bank receives the levy (up to the amount of the levy).

The bank must hold the captured funds you have on deposit for 10 days. This period allows you time to file for a hardship hearing, to show that the funds are exempt from levy under federal or state law, or to make other satisfactory arrangements to pay.

After 10 days, the bank must send the money plus additional interest if it applies, to the BOE. Once the BOE deposits the captured funds, you would need to file a claim for refund to request return of the funds. To discuss your case, call the BOE employee whose name is shown on the *Notice of Levy*.

The BOE must release your levy if any of the following occur:

- You pay the amount you owe in certified funds (cash, cashier's check, or money order).
- The BOE determines the levy is creating a significant economic hardship for you.

If we have mistakenly levied your account

If you paid bank charges because of a mistake the BOE made when the agency levied your account, you may be entitled to reimbursement. You must file a reimbursement claim with the BOE within 90 days after we issued the levy. Your claim should be mailed to the BOE office that sent the *Notice of Levy*.

Levying your salary or wages

The BOE may issue a levy on your wages, or an *Earnings Withholding Order*, which typically seizes 25 percent of your after-tax income from each paycheck.

If you request a hardship hearing, one will be provided to you by a BOE supervisor or office lead person. You will be asked to complete a [BOE-403-E, Individual Financial Statement](#), and provide supporting documentation of your inability to pay. If you have a documented hardship, the withholding order may be reduced or released.

If the BOE levies your salary or wages, the levy will end when:

- The levy is released,
- You pay your amount due, or
- The time expires for legally collecting the amount due.

To discuss your case, call the BOE employee whose name is shown on the *Earnings Withholding Order*.

Releasing your property

If the BOE seizes property you hold, such as your boat or vehicle, we may release the property prior to its sale date if:

- You pay the amount of the BOE's interest in the property,
- You enter into an escrow arrangement,
- You furnish an acceptable bond,
- You make an acceptable agreement for paying the tax or fee, or
- The expense of selling your property would be more than the tax or fee debt.

Returning levied property

We can consider returning levied property if:

- It is determined that we did not follow our own procedures.
- You have entered into a payment plan (see [page 3](#)).
- Returning the property will help you pay your amount due.
- Returning the property is in the state's and your best interest.

- We receive a valid claim of exemption or third-party claim.

Assets legally exempt from levy are listed on the BOE-425, *Exemptions from the Enforcement of Judgments*, provided to you with a copy of the *Notice of Levy*. A claim of exemption must be filed within 10 days after the *Notice of Levy* was delivered to you or 15 days after the Notice was mailed.

If the levy captures property belonging to another person who is not liable for the unpaid tax or fee, the person may file a third-party claim. The claim must be filed before the property is transferred to the BOE.

The BOE may require a higher security deposit

If you have an active business and have had a poor compliance history, such as failing to pay a tax return when due or paying with a check that is dishonored, the BOE may require you to post security to protect the state's interests. If you have already posted security, the BOE may increase the amount of required security. Generally, you may be required to post an amount equal to six months of the average tax owed by the business. The minimum security requirement for a seller's permit is \$2,000, the maximum is \$50,000. Security will be returned after an account has had no payment problems for three consecutive years.

To learn more about security requirements for programs other than Sales and Use Tax, you may call the Customer Service Center at 1-800-400-7115 for assistance.

We may issue a "till-tap" or "keeper" warrant

If you have an active business and have not paid sales tax that is due and final, the BOE may serve a civil warrant to the California Highway Patrol or the local sheriff to enter your business and collect the gross receipts or contents of the cash register(s).

A till-tap warrant typically gives instructions to the officer to collect the contents of the till (cash register[s]) upon arrival at the place of business.

A keeper warrant typically instructs the officer to leave a representative at the place of business for a full day and to collect the proceeds of the business. A keeper warrant, however, may be requested for a period up to 10 days.

The BOE will generally use either warrant only after verbal and written requests and other avenues of collection have been unsuccessful.

By law, the BOE can collect the warrant fees that are assessed by the law enforcement agency from the business owner.

The BOE may revoke (suspend) your seller's permit

The BOE may suspend your seller's permit if you do not file a tax return on time or pay the sales or use tax amount due on time. The BOE may also suspend your permit if the agency requires you to post security but you do not. Typically, the BOE will not suspend a permit unless we have exhausted all other remedies.

Hearing notification

The Taxpayers' Bill of Rights requires that you be given 60 days notice prior to revocation (suspension) of your permit. A hearing will be scheduled and you will be notified in writing of the hearing date 10 days in advance. Within those 10 days, you must show why the permit should not be suspended. If you do not respond, your permit will be suspended. If you do respond, your arguments will be considered at the hearing.

If your permit is suspended and you engage in business afterward, you are guilty of a misdemeanor and may be prosecuted for each sale. Each offense is punishable by imprisonment not exceeding one year and/or a fine of up to \$5,000, at the discretion of the court.

To reinstate your permit, you must file and pay all past due returns and taxes, and pay a reinstatement fee of \$100 per business location.

If your permit is suspended and you do not pay the tax amount you owe, we may consider criminal prosecution as a last resort.

Your alcoholic beverage license may be suspended or a transfer restriction placed on the license

Your alcoholic beverage license may be suspended if you are three or more months past due in the payment of taxes or penalties due under the Revenue and Taxation Code, or if the taxpayer's bond becomes void or unenforceable for any reason.

In addition, the BOE can request the Alcoholic Beverage Control (ABC) to withhold the transfer of certain liquor licenses if you are past due in the payment of taxes.

The BOE may cancel your DMV dealer license

As provided in the Vehicle Code, if you hold a dealer license issued by the Department of Motor Vehicles, the BOE may cancel that license if your seller's permit remains revoked (suspended) for more than 30 days.

The BOE may post your information on our website

The BOE may post your name on the [Top 500 Sales and Use Tax Delinquencies](#) list on our website making your amount due a matter of public record if your amount due is more than one hundred thousand dollars (\$100,000). However, thirty days before we publish your information, we will send you a written notice (certified mail with a return receipt request) to provide you the opportunity to resolve your amount due with us.

If your name is posted to the Top 500 Sales and Use Tax Delinquency list you may not enter into a contract for goods and services with any state agency.

You may have your other professional and occupational licenses revoked or suspended

If your name is posted to the [Top 500 Sales and Use Tax Delinquencies](#) list, the law requires a state governmental licensing agency which issues professional or occupational licenses (including driver licenses) certificates, registrations, or permits, to revoke, suspend, or refuse to issue a license.

To avoid BOE posting your information on the website or losing your professional and occupational licenses, you must do one of the following:

- Pay your amount due in full.
- Enter into an approved payment plan and timely pay the scheduled payments (see information on Payment Plans).
- If a license you hold is scheduled to be suspended, you should complete the Request for Release Form (provided by the state agency proposing the suspension of your license) and submit it to the BOE stating why your license should not be suspended.

The BOE may intercept your state refund

The Franchise Tax Board (FTB) administers the [Interagency Intercept Collection Program](#) in conjunction with the State Controller's Office. The FTB is authorized to redirect a refund owed to you to the BOE to offset or reduce your tax amount due.

BOE is required to send you a *Pre-Intercept Notice*. The pre-intercept notice is included with the *Demand for Immediate Payment* and you are allowed 30 days notice prior to the BOE submitting your account to the FTB for offset.

If you have any questions or objections to the amount due on the notice, contact the BOE office indicated on the *Demand for Immediate Payment* within 30 days from the date of the notice and a BOE representative will review

and discuss your account with you. You have 30 days from the date of the notice to either pay in full or provide documentation to the BOE to show the amount you owe is not due. Failure to respond within 30 days from the date of the notice will result in the BOE forwarding your account to FTB to proceed with intercept collections.

The BOE may assess a collection cost recovery fee

The law requires that we assess a collection cost recovery fee on amounts that are past due. The fee applies to most taxes and fees collected by the BOE and is intended to cover costs incurred by the state in obtaining payment of past due amounts. The amount of the fee, which is assessed on each billing greater than \$250 that remains unpaid for more than 90 days, varies depending on the amount that is past due.



Refunds

After you have paid the tax or fee portion of your amount due, you may file a claim for refund if you believe that you were overcharged or did not owe the amount due.

Collection action for any penalties and interest due will be suspended until your refund request is resolved.

Filing deadlines

The deadline for filing a claim for refund is determined by whichever of the following dates occurs *last*:

- Three years from the return due date for the period the claimed overpayment was made.
- Six months from the date of the claimed overpayment.
- Six months from the date the liability became due and payable.
- Three years from the date we collected an involuntary payment by use of enforcement procedures, such as from a levy or lien. (Payments made to release liens are subject to the six month statute as they are considered voluntary.)

Be sure to file your claim for refund by the applicable deadline. If you do not file your claim on time, you will not be eligible to receive a refund, even if you may have paid too much tax.

If you make more than one payment to pay off your tax or fee amount due, you may file one single timely claim for refund to cover all future payments applied to that billing, and any prior payments that remain within the applicable statute of limitations. If you are disputing more than one billing, you must file a timely claim for refund for each separate billing.

Prior to January 1, 2017, taxpayers or feepayers were generally required to file a separate claim for refund for each installment payment to protect against the expiration of the statute of limitations.

For More Information

[Publication 17](#), *Appeals Procedures: Sales and Use Taxes and Special Taxes* and [publication 117](#), *Filing a Claim for Refund*, provide additional information on claims for refund.

Publication 17 also explains the BOE's settlement program, which may apply to refund claims. Under this program, the BOE may settle the disputed claim by refunding a portion of the amount due paid by the taxpayer, subject to review of the facts of the case and subject to approval by the Members of the Board.

For More Information

Billing Questions

Before calling any of the numbers listed below, please call the telephone number listed on your bill.

Field Offices

City	Area Code	Number
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 Accounts

Please call 1-916-227-6600

Special Taxes and Fees Division

1-800-400-7115
(select "Special Taxes and Fees")

Website

www.boe.ca.gov

You can view and print many publications and forms, read about or contact your Board Members, get information on tax rates, learn about the BOE's settlement program, or obtain other valuable information.

Customer Service Center

1-800-400-7115 TTY:711

To speak to a representative:

Call between 8:00 a.m. and 5:00 p.m., Monday-Friday (Pacific time), excluding state holidays, if you have a general tax or fee question.

Forms and Publications

View and print forms and publications from the BOE website at www.boe.ca.gov. To receive a form or publication by mail, call the Customer Service Center at 1-800-400-7115.

Taxpayers' Rights Advocate

If you have not been able to resolve a problem through normal channels, for example by speaking with a supervisor, we encourage you to contact the [Taxpayers' Rights Advocate](#) for help.

Taxpayers' Rights Advocate, MIC:70
California State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0070

1-888-324-2798 toll-free phone
1-916-324-2798 phone
1-916-323-3319 fax

This publication summarizes the law and applicable regulations when the document was written, as noted on the cover. However, changes in the law or regulations may have occurred after that date. If there is a conflict between the text in this publication and the law, the latter is controlling.