



UNDERSTANDING YOUR **RIGHTS**
as a California Taxpayer

Tax and Fee Programs

Administered by the

State Board of Equalization

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FAIRNESS ASSISTANCE COURTESY ADVOCACY

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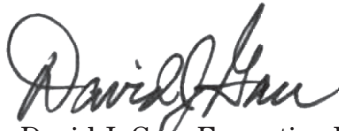
Note: The statements in this publication are general and are current as of the cover date. The Revenue and Taxation Code sections and applicable regulations that govern both business and property taxes are complex and subject to change. If there is a conflict between the law and this publication, any decisions will be based on the law.

To contact your Board Member, see www.boe.ca.gov/members/board.htm.

Introduction

Every employee of the Board of Equalization shares responsibility to you, as a California taxpayer, for upholding your rights. We want you to know that we will honor and safeguard those rights every time we interact with you.

If you have a disagreement you cannot resolve through routine channels, I encourage you to contact our Taxpayers' Rights Advocate Office. This office was created to help resolve taxpayer complaints and problems. It reports directly to me and is independent of other departments in the agency.



David J. Gau, Executive Director
State Board of Equalization
June 2016

Preface

Tax and fee programs discussed in this publication: business taxes vs. property taxes

The information in this publication applies mainly to the business taxes administered by the Board of Equalization (BOE), such as sales and use taxes, fuel taxes, cigarette, and alcoholic beverage taxes. If you need help with a problem related to property taxes, you will generally need to contact a local county office for help. For more information on the differences between the Business Taxpayers' Bill of Rights and the Property Taxpayers' Bill of Rights, please see [page 20](#).

References to the Revenue and Taxation Code

When a topic discussed in this publication is governed by a particular section of the Revenue and Taxation Code (R&TC), we have included the section number for your reference. For example, section 7084 of the R&TC applies to the taxpayer education and information program. References to that section will be shown as R&TC § 7084. See also [pages 22 and 23](#) for a summary of the Taxpayers' Rights Statutes that apply to the tax and fee programs administered by the BOE.

Your Right to Courteous and Prompt Service

You should expect to be treated courteously and professionally by our employees and to receive prompt service from them. All BOE employees who are in public contact positions are evaluated on their contacts and communication with taxpayers [R&TC § 7088]. If you believe you have been treated inappropriately, you should contact the employee's supervisor. If that action goes unresolved, you should contact the [Taxpayers' Rights Advocate \(TRA\) Office](#).

Your Right to Be Treated Fairly

During all your dealings with any employee or officer of the BOE, you have the right to:

- Have the law administered uniformly,
- Be treated fairly,
- Be advised of the procedures or methods used, and
- Be free from investigations or surveillance activities unrelated to the administration of tax programs. (R&TC § 7092 provides that any employee violating this provision is subject to disciplinary action, including dismissal from employment, in accordance with the state Civil Service Act.)

You have the right to be free from harassment and inappropriate conduct. If you suffer adverse consequences because an employee or officer of the BOE recklessly disregards procedures published by the BOE, you may bring action for damages against the State of California in Superior Court [[R&TC § 7099](#)].

It is the BOE's policy that its actions are carried out without regard to race, color, national origin, ancestry, sex, religion, or disability.

It is also the BOE's policy to provide access to its programs, services and facilities to persons with disabilities in accordance with the provisions of the Americans with Disabilities Act. Please see the [BOE's website](#) for information regarding the public access policy and public access grievance procedures.

Your Right to Confidentiality

Your right to confidentiality requires the BOE to keep your personal and financial identifying information private. There are some instances, however, where your information may not be protected from public disclosure. For instance, the information that appears on your seller's permit is public information and generally is not protected. Further, an appeal to the Board from a determination by BOE staff or a final action of the Franchise Tax Board becomes a matter of public notice due to the public nature of the Board hearings.

You also have the right to know why we are asking you for information, how we will use that information, and what might happen if you do not provide the information requested.

In certain instances, the law authorizes the BOE to share information with other governmental agencies, which are also bound by rules of confidentiality.

Your Right to Information and Assistance

You have the right to receive information and assistance in simple, nontechnical language to help you comply with the various tax and fee laws we administer. We work hard to provide you concise, understandable, and accurate information. As part of this effort, we review tax returns and audit findings to identify the most common errors made by taxpayers [R&TC § 7085]. This information, along with comments received from the public, is used to identify areas for improving our communications with taxpayers [R&TC § 7084].

We also provide interpreter services for persons who are hearing impaired and for persons who need assistance in a language other than English.

Where you may get help

Sales and Use Tax Classes

Basic classes on how to apply tax and file returns are provided periodically by staff in our field offices. Please contact the [BOE office](#) that handles your account for additional information on times and dates or check the BOE's website at www.boe.ca.gov. You may also view an [online tutorial](#) to learn basic information about sales and use taxes.

Small Business Fairs or Seminars

Federal, state and local government agencies team up to offer free one-day tax seminars to local businesses. They serve as a one-stop source of business and tax information for business owners, and are given throughout the state. Contact your local [BOE office](#) or visit our [website](#) for the date, location and time

of the next seminar in your area. You will also find on our website video and Power Point presentations similar to those given at the Small Business Fairs or Seminars.

Taxpayer Information Section

You may call our toll-free Taxpayer Information Section to obtain publications and forms and to get answers to general tax questions. To reach the Taxpayer Information Section, please call 800-400-7115. Customer service representatives are available between 8:00 a.m. and 5:00 p.m. (Pacific time), Monday through Friday, excluding state holidays. You may call at any time to use the “Faxback service” or to leave a recorded message requesting a publication.

Internet

We also provide a variety of information on our website at www.boe.ca.gov.

Publications

Our publications range from the complete texts of BOE tax and fee laws to publications designed for specific industries, such as contractors and interior decorators. We also publish a quarterly Tax Information Bulletin (TIB) which includes articles on the application of law to specific types of transactions, announcements about new and revised publications, and other articles of interest. You can find current and archived TIBs on our website at www.boe.ca.gov/news/tibcont.htm. Sign up for our BOE updates email list and receive notification when the latest issue of the TIB has been posted on our website.

For a listing of available publications, call our Taxpayer Information Section and request a copy of [publication 51](#), *Resource Guide to Free Tax Products and Services for Small Businesses*, or obtain this and other publications from our [website](#).

Written Advice

You have the right to ask for written advice on how tax applies to a particular type of transaction. Comments about your business transactions provided to you in a prior audit may be relied upon as “written advice” if the prior audit contains written evidence that demonstrates that the issue in question was examined, either in a sample or actual review. (The facts and conditions relating to the activity or transaction must not have changed from those which occurred during the period of operation in the prior audit.) Such evidence will be considered “written advice from the BOE” (see [Regulation 1705](#), *Relief from Liability*).

If you rely on written advice that is later found to be in error, you may be excused from paying tax liabilities, including penalties and interest, that are directly related to the erroneous advice [[R&TC § 6596](#)]. Since there is no relief available for reliance on erroneous verbal advice, we encourage you to put your questions in writing. You may mail requests for written opinions to one of the following addresses:

Sales and use taxes:

Audit and Information Section, MIC:44
Board of Equalization
PO Box 942879
Sacramento, CA 94279-0044

Other business taxes or fees:

Special Taxes and Fees Division, MIC:31
Board of Equalization
PO Box 942879
Sacramento, CA 94279-0031

Requests for written advice must include your name, address, and permit number (if applicable), along with a complete statement of all the facts related to the activity or transaction in question.

Copies of your account records

You or your authorized representative may obtain copies of your account records or other information directly from the [BOE office](#) that manages your account or by emailing your request to www.boe.ca.gov/info/email.html. You may also mail your requests for copies of your account records to one of the following addresses:

Sales and use taxes:

Taxpayer Records Unit, MIC:36
Board of Equalization
PO Box 942879
Sacramento, CA 94279-0036
916-445-4326

Other business taxes or fees:

Special Taxes and Fees Division, MIC:31
Board of Equalization
PO Box 942879
Sacramento, CA 94279-0031

For more information, please order a copy of [publication 58A](#), *How to Inspect and Correct Your Records*.

Your Right to Address Your Elected Board Members

Each year our elected Board Members hold public hearings in Sacramento and Culver City, at which taxpayers are invited to express their ideas, concerns, and recommendations regarding the programs and laws administered by the BOE [[R&TC § 7085](#)]. In addition to protecting your rights, privacy, and property, Board Members are interested in receiving suggestions on how the BOE can help taxpayers better understand the tax laws. Comments may

be made directly to the Board Members and their staff, or they may be forwarded in writing for their consideration. For information on the dates and locations for the hearings, contact the TRA Office (see [page 19](#)) or visit our [website](#).

You may contact your Board Member directly if you have any concerns, suggestions, or are unable to resolve a problem with BOE staff. See [page 26](#) for a listing of Board Members' offices and their phone numbers.

Your Rights During a Tax Audit

If your business is selected for an audit, you have the right to a fair and impartial examination. Our auditors are not evaluated based on revenue quotas or goals [R&TC § 7087]. During the course of the audit, you have the right to a clear explanation of the audit process and the reason for any information requested. For more information, see [publication 76, Audits](#). You may call our Taxpayer Information Section to request a copy, or you can download a copy from our [website](#).

Generally, an audit covers your returns filed over the past three years. In cases where no returns were filed, the law allows us to audit eight years. On occasion, an auditor may request that you sign a "Waiver of Limitation." The Waiver of Limitation is a legal document that provides an extension of the statute of limitations for periods that would otherwise expire. This extension may result in a tax assessment for the period in question. However, the Waiver of Limitation will also extend the period of time in which you may file a claim for refund and will allow any credit arising from that period to be offset against a tax liability. At any point in the audit or appeal process you have the right to bring in your accountant, attorney, or other representative to assist you.

When the audit is completed, the auditor will meet with you to discuss the audit findings. You have the right to a clear and concise explanation of any adjustments. You also have the right to a complete copy of your audit, including the auditor's working papers, schedules, and narrative comments [R&TC § 7086]. If you do not understand or agree with the audit, you will have an opportunity to resolve the issues informally by meeting with the auditor's supervisor and, if necessary, the audit supervisor's superior. Following this meeting, BOE staff will make every effort to resolve any disagreements at the local level. The audit will then be forwarded to BOE Headquarters for a review, and you will be issued a tax bill called a "Notice of Determination." Interest will be calculated on the outstanding tax liability and continues to accrue until the tax is paid in full.

If you agree with the liability stated in the Notice of Determination, you should make full payment immediately or contact the collection staff at your local [BOE office](#) to make arrangements for payment.

If you are unable to pay the liability within 30 days from the date of the notice, an additional ten percent finality penalty will be applied. However, under certain circumstances, the BOE may waive the ten percent finality penalty, subject to completing a mutually agreed upon installment payment agreement [R&TC § 6832]. See [page 14](#), "Installment Payment Agreements and Penalties."

If the Notice of Determination indicates that you are entitled to a refund, the BOE will forward the information to the State Controller's Office for issuance of a refund check. In some instances your refund could be reduced by the amount of any debts you owe the BOE or another state agency.

Your right to appeal the audit

If you do not agree with the Notice of Determination, you have 30 days from the date of the notice to file a formal appeal. The law does not allow you to file an appeal after the 30-day petition

period. If you miss the deadline, you must pay the tax in full and file a claim for refund to dispute the amount owed. Even though the 30 days have passed, the appeals staff may consider any additional evidence or documentation you wish to submit to support your position. (See [publication 17](#), *Appeals Procedures, Sales and Use Taxes and Special Taxes*, for further information.)

A formal appeal, called a Petition for Redetermination (BOE-416, available on the BOE’s website), must be made in writing and state why you disagree with the audit and include facts in support of your position. The law requires that you request a “hearing” in your written appeal to be afforded your full appeal rights.

Send your petition to the appropriate address from the list on [page 24](#) under “Petitions of Audits and Other Determinations.” It is important that you respond timely to all BOE correspondence during your appeal. Failure to respond may result in your appeal being denied.

The formal appeals process will include an independent review of your contentions by BOE legal staff, who will evaluate several possible courses of action to resolve the disagreement. For example, your case may be referred back to the auditor, you may be asked to provide additional documentation, or the BOE may approve an immediate adjustment. At any time during the appeals process, up to 15 days prior to the date of the first scheduled hearing before the Board Members, you may also request a settlement of your disputed liability [[R&TC § 7093.5](#)]. Contact the:

Settlement Section, MIC:87
Board of Equalization
PO Box 942879
Sacramento, CA 94279-0087
916-324-2836

The next step is an appeals conference with a representative from the Appeals Division, Legal Department. You have the right to have this conference held at a [BOE office](#) convenient to you [[R&TC § 7090](#)]. You also have the right to receive prior notice if the conference will be recorded and the right to receive a copy of the recording. If the disagreement remains unresolved, you may request a hearing before the five elected Board Members. Although the majority of appeals are decided within a year, some may take longer. You may call a customer service representative toll-free at 800-400-7115 to ask about the status of your appeal and the interest that has accrued to date. You will then be referred to the Appeals Division.

If the Board denies your appeal, you must pay the liability in full before you may pursue your appeal in the courts. For your reference, the BOE provides two publications that explain the audit and appeals process in more detail: [publication 17, *Appeals Procedures, Sales and Use Taxes and Special Taxes*](#), and [publication 76, *Audits*](#). Both of these publications are available on the BOE's website.

Note: Your appeal will not stop the accrual of interest. Therefore, we encourage you to pay the tax portion of the liability as soon as possible to stop the accrual of interest. Any amounts found not due will be refunded with interest when your appeal is concluded.

Your right to be reimbursed for appeal expenses

If your appeal involves a hearing before Board Members, you may be entitled to reimbursement for reasonable fees and expenses related to your hearing if action taken by BOE staff was unreasonable.

- Within one year of the date the Board Members' decision becomes final, you must file a claim for the fees and expenses you incurred, and
- The five elected Board Members must determine that action taken by BOE staff was unreasonable [[R&TC § 7091](#)].

Reimbursement claims should be addressed to:

Chief Counsel, MIC:83
Board of Equalization
PO Box 942879
Sacramento, CA 94279-0083

Your Rights During the Collection Process

During any collection action we take, you have the right to be treated courteously and professionally by BOE employees.

You have a legal obligation to report and pay your taxes/fees when due. If your taxes/fees are not paid on time, we are required by law to collect the debt from you. If necessary, we may take collection actions, such as filing a lien against your property or placing a levy against your wages, bank account, or other personal property. For more information, see [publication 54, *Tax Collection Procedures*](#). You may download a copy from our website, or you can call our Taxpayer Information Section to request a copy.

It is very important for you to respond to our attempts to contact you. If you do not respond, we will have no choice but to proceed with collection action. Because we typically send notices to the last address of record, it is important for you to notify us of any address changes as soon as possible.

It is also critical that you notify the BOE of any changes in ownership on your account.

If you buy or sell a business, you have the right to request a “tax clearance” from the BOE to protect yourself from responsibility for tax debts of the purchaser or seller of

your business. If you do not obtain a clearance, you may be held personally liable for those taxes up to the amount of the purchase price. Most of these situations occur when taxpayers do not notify the BOE that they have sold or purchased a business or when a partner or spouse leaves a business and does not notify the BOE.

If you are a corporate officer or person responsible for paying the corporation's taxes, you may be held personally liable for those taxes if the corporation is terminated, dissolved, abandoned, or if the corporate status with the state is allowed to lapse.

Liens (prior notice, free releases, recording fee)

A tax lien is a public notice of debt that attaches to your property and your rights to property. Once a tax lien is filed, it becomes a matter of public record and may adversely affect your credit rating. When the liability is paid in full, we will issue a lien release, pay the fee, and record it with the County Recorder.

You have the right to be notified by us 30 days prior to the filing of a lien to give you an opportunity to pay the liability [[R&TC § 7097](#)]. Generally, that notice will be contained in the first billing we send you on a final tax liability. Jeopardy determinations (tax bills that require immediate payment) are exempt from this requirement.

If we file a lien in error, you have the right to a "free" release. A free release is a release of lien that is recorded at no cost to you and carries a certification that the lien was recorded in error. We will also provide an explanatory letter to the credit reporting companies in any county where the lien was filed in error.

Under certain circumstances, the BOE may release or subordinate a lien if it determines that the release or subordination will facilitate the collection of the tax liability or will be in the best interest of the state and the taxpayer [[R&TC § 7097](#)].

Levies

A levy is the taking of property to satisfy a liability. We have the authority to levy your property (such as bank accounts, wages, real estate, and accounts receivable). We may release any levy against your property if the estimated costs of the levy and sale of that property will exceed the liability for which the levy was made. A levy may also be released if we find that the levy threatens your health or welfare or that of your dependents [R&TC § 7094].

The BOE may return levied property if:

- The levy was not in accordance with the law;
- A taxpayer has entered into and is in compliance with an installment payment agreement (unless that agreement allows for the levy); or
- The return of the property will facilitate collection of the tax liability or is in the best interest of the state and the taxpayer [R&TC § 7094.1].

A levy (or garnishment) against your wages will automatically attach to 25 percent of your net pay. You have the right to request a hearing with staff in your local [BOE office](#) to determine whether the levy is excessive and should be adjusted to a lesser amount of your net pay. At this hearing, you will be required to provide financial information to support your belief that the levy should be lowered.

If we seize your bank account in error, you have a right to file a claim with us for reimbursement of any bank charges and any other reasonable third party check charge fees incurred as a direct result of our action [R&TC § 7096]. You must file your claim in writing with your local [BOE office](#) within 90 days of the levy, and the BOE is required to respond to your claim within 30 days of receipt of your claim. You will not be eligible

for reimbursement if it is found that the erroneous levy resulted from your failure to respond to contacts from the BOE or provide requested information.

Revocation of permit or license

If you owe past due tax, fail to file your tax returns on time, or fail to post adequate security, we may revoke (suspend) your permit or license. You have the right to be notified 60 days before we take this action [[R&TC § 7098](#)]. This allows you an opportunity to clear up your account. Continuing to operate with a revoked or suspended permit or license is subject to legal prosecution and monetary fines [[R&TC § 6071](#) and [7153](#)].

Installment payment agreements

The BOE has the discretion to enter into a written payment agreement with you to enable you to pay delinquent taxes, interest and penalty in installments. With mutual consent, you and the BOE may alter or modify the agreement [[R&TC § 6832 \(a\)](#)].

It is best to pay your taxes or fees in full when you file your return or when you receive a bill from the BOE. If you temporarily do not have sufficient cash or assets to pay your taxes in full, you should attempt to borrow the money. If you are unable to secure a loan, it may be possible for staff to make other arrangements for you to pay. However, staff may require financial statements and loan denials before agreeing to a payment plan. This also applies to the Timber Yield Tax and the Private Railroad Car Tax.

Note: The acceptance of an installment payment agreement may or may not stop the filing of a tax lien. Unless the taxpayer is advised in the installment payment agreement that a lien may be filed, it is the BOE's policy that a lien shall not be filed after an arrangement has been agreed to so long as the taxpayer is in compliance with that agreement. Be sure to clarify this with your local [BOE office](#).

Penalties

You have the right to ask that we relieve certain penalties if you are able to show that reasonable circumstances existed to cause you to incur the penalty. The law requires that you make your request in writing under penalty of perjury [R&TC § 6592]. Send your request for relief of penalty to the appropriate address from the list on [page 25](#) under “Requests for Relief of Penalty or Interest.”

If certain requirements are met, the BOE will relieve finality penalties on BOE debts for taxpayers who request and satisfactorily complete installment payment agreements. A finality penalty is the ten percent penalty on the tax portion not paid within 30 days of billing. To be eligible for relief, the liability cannot have a fraud penalty, the taxpayer must initiate or request the installment payment agreement, and the agreement must be accepted within 45 days after the Notice of Determination or Redetermination becomes final [R&TC § 6832]. The payment plan must be completed as agreed. After the completion of the payment plan, a request for relief of the finality penalty may be submitted. (For more information see [publication 75](#), *Interest and Penalties*.)

If your request for relief of penalty is denied, you may ask that the decision to deny your request be reconsidered. You will need to submit new information supporting your request for relief within 15 days of the date of the denial letter.

Interest

Interest is calculated on unpaid tax only and is figured from the date the tax was originally due. Interest continues to accrue until the tax portion of the liability is paid. Generally, the law does not permit the cancellation of interest; however, there are certain provisions under the law where the interest may be relieved as discussed below.

There are provisions for relieving interest if you relied on incorrect written advice from us [R&TC § 6596] or your payment was late due to a disaster, such as a fire, flood, or earthquake [R&TC § 6593].

For interest imposed on tax liabilities arising during periods commencing on or after July 1, 1999, the BOE may relieve some or all interest if a taxpayer's failure to pay tax is:

- Due to an unreasonable error or delay by a BOE employee, or
- A direct result of an error by the Department of Motor Vehicles in calculating the use tax due on vehicles or vessels [R&TC § 6593.5].

If the BOE issues an erroneous refund to a taxpayer and seeks repayment, interest on the repayment will be waived for a 30 day period beginning from the date the BOE mails a Notice of Determination for the repayment [R&TC § 6964].

Send your request for relief of interest to the appropriate address from the list on [page 25](#) under "Requests for Relief of Penalty or Interest."

Offers in compromise

You have the right to submit an offer in compromise if you:

- Have a tax or fee liability on a closed account;
- Are no longer associated with the business that incurred the liability;
- Do not dispute the amount of tax or fee you owe; and
- Cannot pay the full amount you owe in a reasonable amount of time.

Effective January 1, 2009, through January 1, 2013, the BOE will also consider an offer in compromise for the following: 1) open and active businesses that did not collect tax reimbursement;

2) successors of businesses that may have inherited tax liabilities from their predecessors; and 3) consumers who are not required to hold a seller's permit but incurred a use tax liability. Generally, Offer in Compromise Section staff will recommend approval of your offer if they find that the proposal represents the maximum amount the BOE can expect to collect from you in a reasonable period of time, which is typically five to seven years. Your offer will not be accepted if you have assets or income available to pay off your debt. For additional information, see [publication 56](#), *Offer in Compromise*.

Your Right to a Jeopardy Determination Hearing

You have the right to an administrative hearing regarding a jeopardy determination, which is a bill for immediate payment of taxes. For additional information, see [publication 17](#), *Appeals Procedures, Sales and Use Taxes and Special Taxes*.

During the administrative hearing it is your right to try to establish that the jeopardy determination is for an amount that is not owed, or that the determination is excessive and/or should be delayed.

If the jeopardy determination accompanies a seizure of property, you have the right to request an administrative hearing before a representative of the BOE's Appeals Division to determine whether the sale of the property seized by the BOE would result in irreparable injury to you.

Your Right to Claim a Refund

If you make any payments that you believe exceed the amount you owe, you have the right to file a claim for refund. (You can use [BOE-101](#), *Claim for Refund or Credit*.) While no specific form is required, the law does require that all claims be timely filed in writing and state the basis for the claim.

Claims for refunds should be mailed to the appropriate address from the list on [page 24](#) under “Claims for Refund.” To be timely, a claim must be filed within three years from the due date of the return for which the overpayment was made, or six months from the date of overpayment, whichever is later. For overpayments on determinations, claims must be filed within six months from the determination finality date or six months from the date of overpayment, whichever is later [[R&TC § 6902](#)]. A refund of an overpayment of any tax, penalty, or interest involuntarily collected by the BOE by means of levy, liens, or other enforcement procedures may be requested if a claim for refund is filed within three years of the date of overpayment [[R&TC § 6902.3](#)].

If you make multiple payments against your liability, you must file a timely claim for *each* payment. Once the tax has been paid in full, your claims will be considered for the full amount.

Your Taxpayers' Rights Advocate Office

If you have a disagreement that you have not been able to resolve through routine channels, or if you would like to know more about your rights under any of the tax or fee programs administered or overseen by the BOE, please contact the TRA Office. Write or call:

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

Telephone: 916-324-2798

Toll-Free: 888-324-2798

Fax: 916-323-3319

Email: www.boe.ca.gov/info/emailtra.htm

You may also visit the [TRA Office](#) on the BOE's website (click on Your Rights – Taxpayers' Rights Advocate) to:

- [Contact](#) the TRA Office;
- Read about upcoming [Taxpayers' Bill of Rights hearings](#); and
- Read or download the [Taxpayers' Rights Advocate's annual report](#).

Differences Between the Business and Property Taxpayers' Bill of Rights

The major difference between the Business Taxpayers' Bill of Rights and the Property Taxpayers' Bill of Rights is in the resolution of taxpayer complaints. The BOE is responsible for assessing and collecting business taxes (sales and use taxes and special taxes and fees). The Executive Director has administrative control over these functions and the staff carrying them out. The TRA Office reports directly to the Executive Director and is separate from the business and property taxes line programs.

When taxpayers' complaints about the BOE's business taxes programs are received in the TRA Office, the TRA Office has direct access to all BOE documents and staff involved in the taxpayers' issues. The TRA Office acts as a liaison between taxpayers and BOE staff in resolving problems. If the TRA Office disagrees with actions of the BOE staff and is unable to resolve the situation satisfactorily, the issue is elevated to the Executive Director for resolution.

The process works differently, however, in responding to property taxpayers' contacts. A locally elected official heads each of the assessment offices in the 58 counties. As a result, the TRA Office works with county assessors, tax collectors, and auditor-controllers (most of whom are elected officials), plus clerks to the County Boards of Supervisors.

The TRA Office does not have the legal authority to overturn local actions, although it has been successful in soliciting cooperation and ensuring that taxpayers receive proper treatment under the law. In cases where there is no procedural or legal authority to remedy a problem—and a change does appear justified—the TRA Office recommends specific policy, procedural, and legislative changes.

Local ad valorem property taxation

County Government Services and Products

The County Clerk-Recorder maintains records: birth certificates, death certificates, marriage certificates, legal documents (for example, court orders, deeds, notes, etc.), public liens, and fictitious business names.

The County Assessor values property: land, buildings, supplemental assessments, trade fixtures, business property, airplanes and boats, possessory interests, and mining, oil, and gas properties.

The County Boards of Supervisors, sitting as local boards of equalization, hear assessment appeals, equalize assessments, and approve refunds. The Boards of Supervisors may also appoint assessment appeal boards and hearing officers to hear assessment appeals and render value decisions.

The County Treasurer-Tax Collector generates secured and unsecured tax bills, collects taxes, issues refunds, and creates liens.

The County Auditor-Controller maintains rates, makes corrections and cancellations, and issues refunds for the county, water districts, city bonds, lighting and landscaping districts, Mello-Roos bonds, and special assessment districts.

These local offices are authorized by the California Constitution, the California Government Code, and the R&TC. Their telephone numbers may be found in the government pages of your telephone book under “County,” or you can contact the TRA Office for help in locating the correct office.

Taxpayers' Rights Statutes (Revenue and Taxation Code Sections)

Description	Sales & Use Tax 7080-7099	Motor Vehicle Fuel License Tax 8260-8277	Use Fuel Tax 9260-9277	Cigarette Tax 30458-30459.7	Alcoholic Beverage Tax 32460-32476	Energy Resources Surcharge 40200-40216	Emergency Telephone Users Surcharge 41160-41176	Hazardous Substances Tax 43511-43527	Integrated Waste Management Fee 45856-45872	Oil Spill Response, Prevention & Administration Fees 46611-46627	Underground Storage Tank Maintenance Fee 50156-50156.16	Fee Collection Procedures 55321-55337	Diesel Fuel Tax 60621-60636	Property Tax 5900-5911	Private Railroad Car Tax 11200-11702	Timber Yield Tax 38101-38908	Personal Income, Bank, & Corporation Tax 21001-21027
Administration	7082	8260	9260	30458	32460	40200	41160	43511	45856	46611	50156	55321	60621	5902	11651	38701	21003
Taxpayers' Rights Advocate	7083	8261	9261	30458.1	32461	40201	41161	43512	45857	46612	50156.1	55322	60622	5903 5904 (a) & (b) 5911 (b)	N/A	N/A	21000
Education & Information Program	7084	8262	9262	30458.2	32462	40202	41162	43513	45858	46613	50156.2	55323	60623	5905 5908	N/A	N/A	N/A
Get It in Writing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5906 (b)	11408	N/A	21012
Areas of Taxpayer Noncompliance	7085	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5906 (a)(1) 5908	N/A	N/A	N/A
Annual Hearing	7085	8263	9263	30458.3	32463	40203	41163	43514	45859	46614	50156.3	55324	60624	5906 (d)	5906 (d)	5906 (d)	21006
Statements in Simple/ Clear Language	7086	8264	9264	30458.4	32464	40204	41164	43515	45860	46615	50156.4	55325	60625	5906 (b)	N/A	N/A	N/A
Quotas/Goals Barred	7087	8265	9265	30458.5	32465	40205	41165	43516	45861	46616	50156.5	55326	60626	5907	N/A	N/A	N/A
Evaluation of Staff's Public Contact	7088	8266	9266	30458.6	32466	40206	41166	43517	45862	46617	50156.6	55327	60627	5907	N/A	N/A	N/A
Timely Resolution of Petitions & Refunds	7089	8267	9267	30458.7	32467	40207	41167	43518	45863	46618	50156.7	55328	60628	5904 (a)(2) 5911 (a)	N/A	38614	N/A
Hearing Procedures/Locations	7090	8268	9268	30458.8	32468	40208	41168	43519	45864	46619	50156.8	55329	60629	5906 (b)(3)	11338 11339	N/A	N/A
Reimbursement of Hearing Expenses	7091	8269	9269	30458.9	32469	40209	41169	43520	45865	46620	50156.9	55330	60630	N/A	N/A	38708	N/A
Nontax Investigations Barred	7092	8270	9270	30459	32470	40210	41170	43521	45866	46621	50156.10	55331	60631	N/A	N/A	N/A	N/A
Settlement of Disputed Liabilities	7093.5	N/A	9271	30459.1	32471	40211	41171	43522	45867	46622	50156.11	55332	60636	N/A	N/A	N/A	N/A
Offers in Compromise	7093.6	N/A	9278	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Release of Levy	7094	8272	9272	30459.2	32472	40212	41172	43523	45868	46623	50156.12	55333	60632	N/A	N/A	N/A	N/A
Return of Levied Property	7094.1	N/A	9272.1	30459.2a	32472.1	40212.5	41172.5	43523.5	45868.5	46623.5	50156.17	55333.5	60632.1 60633.1	N/A	11254	38505	N/A
Exemptions from Levy	7095	8273	9273	30459.3	32473	40213	41173	43524	45869	46624	50156.13	55334	60633	N/A	N/A	N/A	N/A
Reimbursement of Bank Charges	7096	N/A	9274	30459.4	32474	40214	41174	43525	45870	46625	50156.14	55335	N/A	N/A	N/A	N/A	N/A
Notice Prior to Filing Lien	7097	N/A	9275	30459.4	32475	40215	41175	43526	45871	46626	50156.15	55336	60633.2	N/A	N/A	N/A	N/A
Notice Prior to Suspension	7098	8276	9276	30459.6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	60634	N/A	N/A	N/A	N/A
Remedy for Staff Disregard of Procedures	7099	8277	9277	30459.7	32476	40216	41176	43527	45872	46627	50156.16	55337	60635	N/A	N/A	N/A	N/A

Mailing Addresses for Petitions, Claims for Refund, and Requests for Relief of Penalty or Interest

Unless you have been directed by a BOE staff person to send your petition, claim, or request for relief to them, you may send your completed form to one of the offices listed below based on the tax or fee program involved.

Tax or Fee Program	Address
<i>Petitions of Audits and Other Determinations</i>	
Sales and Use Tax (except Use Tax on Vehicles, Vessels, or Aircraft)	Petitions Section, MIC:38 Board of Equalization PO Box 942879 Sacramento, CA 94279-0038
Use Tax on Vehicles, Vessels, or Aircraft	Consumer Use Tax Section, MIC:37 Board of Equalization PO Box 942879 Sacramento, CA 94279-0037
Environmental Fees, Excise Taxes, Motor Fuel Taxes (except International Fuel Tax Agreement and Interstate User Diesel Fuel Tax)	Appeals and Data Analysis Branch, MIC:33 Board of Equalization PO Box 942879 Sacramento, CA 94279-0033
International Fuel Tax Agreement, Interstate User Diesel Fuel Tax	Motor Carrier Office, MIC:65 Board of Equalization PO Box 942879 Sacramento, CA 94279-0065
Timber Yield Tax	Timber Tax Section, MIC:60 Board of Equalization PO Box 942879 Sacramento, CA 94279-0060
<i>Claims for Refund</i>	
Sales and Use Tax	Audit Determination and Refund Section, MIC:39 Board of Equalization PO Box 942879 Sacramento, CA 94279-0039
Environmental Fees, Excise Taxes, Motor Fuel Taxes (except International Fuel Tax Agreement and Interstate User Diesel Fuel Tax)	Appeals and Data Analysis Branch, MIC:33 Board of Equalization PO Box 942879 Sacramento, CA 94279-0033
International Fuel Tax Agreement, Interstate User Diesel Fuel Tax	Motor Carrier Office, MIC:65 Board of Equalization PO Box 942879 Sacramento, CA 94279-0065

Tax or Fee Program	Address
Timber Yield Tax	Timber Tax Section, MIC:60 Board of Equalization PO Box 942879 Sacramento, CA 94279-0060
<i>Requests for Relief of Penalty or Interest</i>	
Sales and Use Tax (except Use Tax on Vehicles, Vessels, or Aircraft)	Petitions Section, MIC:38 Board of Equalization PO Box 942879 Sacramento, CA 94279-0038
Use Tax on Vehicles, Vessels, or Aircraft	Consumer Use Tax Section, MIC:37 Board of Equalization PO Box 942879 Sacramento, CA 94279-0037
Environmental Fees, Excise Taxes, Motor Fuel Taxes (except International Fuel Tax Agreement and Interstate User Diesel Fuel Tax)	Appeals and Data Analysis Branch, MIC:33 Board of Equalization PO Box 942879 Sacramento, CA 94279-0033
International Fuel Tax Agreement, Interstate User Diesel Fuel Tax	Motor Carrier Office, MIC:65 Board of Equalization PO Box 942879 Sacramento, CA 94279-0065
Timber Yield Tax	Timber Tax Section, MIC:60 Board of Equalization PO Box 942879 Sacramento, CA 94279-0060

Getting Assistance from Other Tax Agencies

For assistance with tax and fee programs not administered by the BOE, you may contact advocate offices at each of the following agencies:

- Employment Development Department (EDD)
- Franchise Tax Board (FTB)
- Internal Revenue Service (IRS)

Please see BOE [publication 145](#), *California Taxpayer Advocates*, for complete contact information. In addition, you may visit the California Tax Service Center at www.taxes.ca.gov for links to information about all the California Taxpayer Advocates (click on [Contact Us – Your Rights](#)).

Your Board Members (updated January 2015)

Sen. George Runner (RET.)

First District
500 Capitol Mall, Suite 1750
Sacramento, CA 95814
916-445-2181
Fax 916-327-4003

Fiona Ma, CPA

Second District
455 Golden Gate Avenue, Suite 10500
San Francisco, CA 94102
415-557-3000
Fax 415-557-0287

Jerome E. Horton

Third District
1100 Corporate Center Drive, Suite 203
Monterey Park, CA 91754
323-980-1221
Fax 323-980-1236

Diane L. Harkey

Fourth District
16715 Von Karman Avenue, Suite 150
Irvine, CA 92606
949-724-2578
Fax 949-724-2805

Betty T. Yee

State Controller
300 Capitol Mall, 18th Floor
Sacramento, CA 95814
916-445-2636
Fax 916-445-2636

Notes

