



STATE OF CALIFORNIA

BOARD OF EQUALIZATION

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**Important Notice:** Recent legislation created the California Department of Tax and Fee Administration to administer the taxes and fees previously collected by the Board of Equalization, with the exception of Property Tax, Alcoholic Beverage Tax and Insurance Tax. Additional information concerning this recent change can be found at [www.boe.ca.gov](http://www.boe.ca.gov) and at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).