

Your feedback is important.

The BOE is committed to providing excellent service. BOE staff are expected to treat taxpayers with professionalism and courtesy. Please provide feedback about your SCOP visit by filling out a short survey at boe.ca.gov/scopsurvey or by calling 916-445-2181.



CALIFORNIA STATE BOARD OF EQUALIZATION



For more information

If you have questions about SCOP, call the Customer Service Center at 1-800-400-7115 (TTY:711) or visit boe.ca.gov/SCOP for a list of offices.

For more information about specific tax and fee programs or upcoming small business tax seminars, visit boe.ca.gov or call 916-445-2181.



SCOP

STATEWIDE COMPLIANCE AND
OUTREACH PROGRAM



CALIFORNIA STATE BOARD OF EQUALIZATION

GEORGE RUNNER

MEMBER, 1ST DISTRICT

George.Runner@boe.ca.gov

Dear Taxpayer:

Thank you for doing business in California.

Businesses like yours are the backbone of the economy because they provide jobs for millions of Californians.

You deserve appreciation and respect.

Unfortunately, doing business in California is difficult. To be successful, you must navigate many complex tax laws. Even small mistakes can lead to significant penalties.

Free tax help is available.

BOE staff visits aim to help you avoid mistakes and ensure a fair and level playing field for all California businesses.

Additionally, free in-person tax help is available any time upon request. For more information, visit boe.ca.gov/consultations or call one of the phone numbers listed below.

500 Capitol Mall, Suite 1750

Sacramento, CA 95814

Tel 916-445-2181 • Fax 916-327-4003

44441 16th Street W, Suite 101

Lancaster, CA 93534

Tel 661-723-8469 • Fax 661-723-8053

Why have you contacted my business?

The Statewide Compliance and Outreach Program (SCOP) focuses on educating business owners who sell or lease tangible personal property in California. SCOP is part of a statewide effort to educate business owners and help make California's tax system fair.

The program is intended to:

- Provide information and assistance to business owners on their tax reporting responsibilities.
- Verify that business owners have the necessary tax and fee permits and licenses.
- Review permits and licenses to certify they contain correct information.
- Determine if the business owner is reporting sales and use taxes properly.

What should I expect during the visit?

SCOP specialists will arrive and identify themselves, providing their BOE-issued identification. If you are required to have a seller's permit and one is not displayed, SCOP specialists will ask to see it. They will also ask to see your local business license and any other BOE-issued permits and licenses you may have.

SCOP specialists will verify that your business records are correct. They may also inquire about your business operations to make sure you are reporting properly.



What permits and licenses do I need?

If you sell or lease merchandise in California, you must have a seller's permit. State law requires the seller's permit to be prominently displayed at your place of business.

You may also need a permit or license for other tax and fee programs administered by the BOE. When SCOP specialists visit your business, they will give you information on how to register for any permits and licenses you may need.

What are my rights?

BOE employees share a responsibility to honor and protect your rights, which include:

- The right to courteous and prompt service
- The right to fair treatment
- The right to confidentiality
- The right to information and assistance
- The right to address your elected Board Member

