

## MEETING TAXPAYER NEEDS

The Board of Equalization is committed to helping all California businesses and individuals properly comply with the state's complex and changing tax laws. The agency offers a full range of options tailored to address the diverse needs of the state's businesses—from 24-hour electronic services to personal assistance with tax compliance questions.

---

### RESOURCES AND ASSISTANCE

---

#### **Information Center: 800-400-7115**

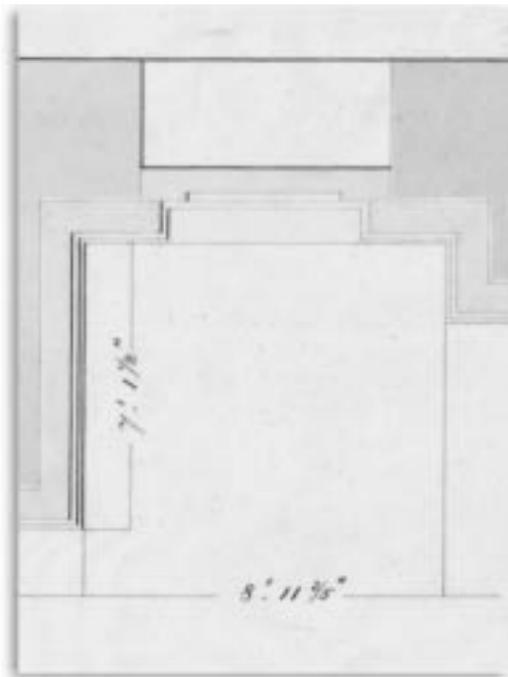
In 2001-02, the Board's Information Center received nearly 631,500 calls from taxpayers, tax practitioners, and the general public. Customer service representatives answered 60 percent of the calls, with caller wait time averaging 120 seconds. The remaining 40 percent of callers took advantage of the toll-free system's automated services, which include a faxback feature for selected forms

*Consideration*

and publications, sales tax rate recordings, and an interactive seller's permit verification system.

**Internet Site: [www.boe.ca.gov](http://www.boe.ca.gov)**

The Board's 4,000-page website provides forms, publications, regulations, reports, tax news, meeting agendas, and special features for taxpayers, local governments, and the general public. Additions this year included a Spanish-language webpage and tax information for consumer purchases of vehicles, vessels, aircraft, and mobilehomes. The entire site now meets the Governor's standards for Americans with Disabilities Act compliance. The website has proven popular with taxpayers, local officials, tax practitioners, and the general public. This year, Board staff responded to more than 10,000 general tax question e-mails from website users.



### **Publications**

#### **Pamphlets, special notices, and newsletters.**

In 2001-02, tax program and communications experts published a targeted guide to California sales and use tax registration requirements for businesses based in other states, titled *Out-of-State Sellers: Do You Need to Register with California?* In addition, staff updated a variety of publications and produced and mailed a number of special notices. The notices provided timely information on the new sales and use tax agricultural exemptions, the statewide increase in the sales and use tax rate, and the new motor vehicle fuel tax law. The agency continued to publish four tax newsletters that serve more than one million readers. For a full list of publications and newsletters, see the [Appendix](#).

**Translated forms and publications.** In fiscal year 2001-02, the agency published nine new translated publications and eleven updates of existing translations. New Spanish-language forms include the corporate and individual *California Interstate User Diesel Fuel Tax License Application* and the *Interstate User Diesel Fuel Tax Return*, all of which assist truckers who travel between Mexico and California. The Board's library was expanded to include three new languages this year: Farsi (*Your California Seller's Permit and Audits*) and Japanese and Hindi (*Making Sales in California*). All translated publications are noted in the [Appendix](#).

### **Interpreter Services**

The Board provides interpreter services in headquarters units, in field offices, and at Board hearings. The Board's Equal Employment Opportunity Office uses annual language surveys to maintain a list of bilingual and

multilingual employees. The list currently includes 586 employees who together speak 58 different languages and dialects, including American Sign Language. More than 100 employees receive a bilingual pay differential for regularly using their bilingual skills in assisting taxpayers. This year the agency publicized its multilingual services in the March *Tax Information Bulletin*, which reached more than 415,000 readers.

---

#### TAXPAYER AND PUBLIC OUTREACH

---

##### Classes, Seminars, and Presentations

**Sales and use tax classes.** More than 3,500 taxpayers took advantage of basic sales and use tax and tax return preparation classes offered by Board field offices this fiscal year. More than 1,500 individuals attended the Board's tax professional and industry trade sessions.

**Speakers bureau.** The Board's sales and use tax field offices continued outreach to business groups by providing speakers for professional societies, industry and trade groups, governmental organizations, and local schools. In addition, staff conducted bilingual seminars for business owners who speak Chinese, Vietnamese, and Spanish.

**Small business days.** In 2001-02, the Board joined with federal, state, and local agencies in sponsoring 14 free, all-day tax events, bringing important tax compliance information to more than 3,000 taxpayers and tax practitioners throughout the state. Attendees obtained individual assistance and materials at tax agency booths and attended classes on common tax subjects.

##### Media

The Board's Media Office issued 64 press releases during the year and responded to numerous daily phone inquiries from the press.

##### Taxpayers' Bill of Rights Activities and Hearings

The Board's Taxpayers' Rights Advocate coordinates the agency's compliance with the California Taxpayers' Bills of Rights and publishes annual reports for business and property taxes. In addition, the Advocate sponsors annual public hearings to allow taxpayers to bring their concerns directly to the elected Board Members. Taxpayers may comment on all Board-administered revenue programs as well as local property tax issues. In 2001, public hearings were held in Culver City and Sacramento.

The Board has taken the following actions as a result of specific contacts from taxpayers, issues raised at the Taxpayers' Bill of Rights public hearings, and issues identified by the Taxpayer's Rights Advocate Office:

- **Fully implemented Assembly Bill 990.** This Board completed implementation of Assembly Bill 990 (Revenue and Taxation Code section 6066.3), establishing a streamlined process for local jurisdictions to report incorrect local tax allocations.
- **Revised installment payment agreement warning letter.** The Sales and Use Tax Department improved the *Installment Payment Agreement—Notice of Termination* warning letter (form BOE-407-T) to inform the taxpayer that the ten percent "finality" penalty may not be forgiven unless installment payment agreement obligations are met.

- **Expedited release of liens.** Staff made process and system improvements to enable the Board to send a lien release in 30 days to taxpayers who pay their liabilities in full with personal checks. The process formerly took 60 days.
- **Updated security release letter; improved letter review process.** The *Security Notification* letter (form BOE-930), was updated to be consistent with Revenue and Taxation Code section 6701. In addition, standard letters are now routinely reviewed through the agency's clearance process to ensure they are consistent with current law and policy and written in clear, understandable language.
- **Ensured better post-bankruptcy notice of possible collection action.** Section 754.110, "Notification to Proceed with Collection—Legal Cases," was added to the Compliance Policy and Procedures Manual. It directs staff to either send a balance statement or attempt a telephone call before taking summary collection action after the court dismisses a bankruptcy filing.
- **Added Taxpayers' Bill of Rights information to policy and procedure manual.** A section was added to the Compliance Policy and Procedures Manual to update and clarify the various Taxpayers' Bill of Rights law sections and the roles and responsibilities of the Taxpayers' Rights Advocate Office, and to specify when to contact or make referrals to that office.

---

#### EVALUATING PUBLIC CONTACTS

---

To ensure quality service while meeting the requirements of the original Taxpayers' Bill of Rights, Board managers and supervisors evaluate the public contact skills of Board employees. Each employee performance report and annual review must include the supervisor's comments regarding the employee's public contacts, whether those contacts are made in person, in writing, or by telephone.

Board supervisors also accompany agency auditors as they meet with taxpayers to discuss audit procedures or findings. The agency does not evaluate individual officers or employees based on the amount of revenue they assess or collect.

Surveys show that taxpayers continued to be pleased with sales and use tax registration and account maintenance services. In 2001-02, the Sales and Use Tax Department received more than 15,400 responses to comment surveys. More than 97 percent of the respondents were pleased with the overall process and with the services delivered by Board staff. When individuals express dissatisfaction or make complaints, the Board makes every attempt to contact them and address the issues raised.

Overall, taxpayers seem satisfied with the quality of service they receive and the professionalism and courtesy extended to them by Board staff. The agency receives many unsolicited letters each year from taxpayers who write to thank staff for their assistance.