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# Meeting Taxpayer Needs

**T**he 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 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 2004-05, the Board's Information Center received approximately 500,000 calls from taxpayers, tax practitioners, and the general public. Seventy-five percent of callers spoke with customer service representatives, an increase of 18,000 calls from 2003-04. The remaining 25 percent of callers took advantage of the toll-free system's automated services, which include a fax feature for selected forms and publications, recordings of sales tax rates, and an interactive seller's permit verification system. Callers experienced an average wait time of only one minute, less than half as long as the previous fiscal year's average. In addition to handling hundreds of thousands of calls, Information Center staff responded to nearly 13,000 general tax question e-mails received from Board website visitors.

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

The Board's extensive website provides forms, publications, regulations, reports, tax news, meeting agendas and special features for taxpayers, local governments, and the general public. Improvements this year included reorganizing the home page for easier navigation, as well as behind the scenes work to improve navigation and enhance search engine capabilities.



## **Publications**

### **Pamphlets, Special Notices, and Newsletters**

In 2004-05, tax program and communications experts created and updated a variety of publications and produced and distributed a number of special notices. Bright, attractive new publication designs encouraged readers to learn more about tax and fee compliance. This fiscal year, new pamphlets were developed to publicize the tax amnesty program; to explain the process for ordering the new, high-tech cigarette tax stamps; and to provide sellers with guidance on applying sales tax to warranties, a common area of retailer and consumer confusion. 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**

To promote tax compliance and better serve the needs of California's diverse business community, the Board translates publications into 21 languages. In fiscal year 2004-05, the Board published two new translated publications in each of the four core languages: Spanish, Korean, Vietnamese, and Chinese. The Board revised 33 existing publications.

### **Interpreter Services**

As part of its commitment to serve all Californians, the Board provides interpreter services in its offices and at Board hearings. The agency's Equal Employment Opportunity Office uses annual language surveys to maintain a list of bilingual and multilingual employees. The list currently includes 1,003 employees who together speak 70 different languages and dialects, including American Sign Language. We currently have 95 employees receiving a bilingual pay differential for regularly using their language skills in assisting taxpayers.

## **Taxpayer and Public Outreach**

### **Classes, Seminars, and Presentations**

#### **IFTA Workshops**

Board staff held 16 International Fuel Tax Agreement (IFTA) workshops in 12 cities throughout California from October 2004 through December 2004. The workshops were designed to show interstate commercial carriers how to prepare for an IFTA audit and how to complete the IFTA tax return. The workshops also provided an overview of the IFTA billing, refund, and revocation process.



### **Sales and Use Tax Classes**

This fiscal year, Board staff conducted more than 200 Basic Sales and Use Tax Return Preparation classes throughout the state, providing education and information to approximately 5,000 California taxpayers. The class is offered in English and Spanish.

### **Online Tutorial for Sales and Use Tax**

As an alternative to attending an instructor-led Basic Sales and Use Tax Class, an online tutorial is available in English, which provides taxpayers the same information but in a self-paced environment. The tutorial can be located under “Free Seminars/Classes” at [www.boe.ca.gov](http://www.boe.ca.gov).

### **Small Business Fairs**

In 2004-05, the Board joined with federal, state, and local agencies in sponsoring seven free, all-day tax events, bringing important tax compliance information to about 2,000 taxpayers and tax practitioners throughout the state. Attendees obtained individual assistance and materials at tax agency booths and attended classes on common tax subjects.

### **Nonprofit Educational Seminars**

In a collaborative effort focused on meeting the unique tax education needs of the state’s nonprofit sector, the Board conducted a number of full-day, multiagency nonprofit seminars throughout California. The events brought together Board legal, sales, and property tax experts as well as representatives of the Franchise Tax Board, Internal Revenue Service, Employment Development Department, and the Office of the Attorney General. Participants were able to attend presentations and receive individualized tax advice.

### **Taxpayer Educational Consultation Program**

This year, Board auditors provided individualized tax information, education, and assistance through the consultation program to 507 sales and use taxpayers during their first year of business. Participating taxpayers were very satisfied with the auditors’ courtesy and professionalism and appreciated the service provided.

### **Speakers Bureau**

The Sales and Use Tax Department 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, Spanish, and Thai.



### **Media**

The Board's Communications Office distributed 77 news releases, made daily contacts with print, radio and television reporters, and orchestrated several media events. Official Board spokespersons were quoted in over 100 daily newspapers across the country, and were featured in several radio and television news programs. The office also worked with its counterpart at the Franchise Tax Board to build publicity statewide for the Tax Amnesty campaign.

### **Taxpayers' Rights Advocate**

The Board's Taxpayers' Rights Advocate facilitates resolution of taxpayer complaints or problems, monitors Board programs for compliance with the California Taxpayers' Bill of Rights, recommends new or revised policies and procedures, and sponsors annual public hearings to allow taxpayers to express their concerns and suggestions directly to the elected Board Members. In 2004, Taxpayer Bill of Rights hearings were held in Culver City and Sacramento.

This year the Taxpayers' Rights Advocate's outreach efforts were expanded by including the office's toll-free telephone number on new permits and licenses, and by including the number as an option on the automated phone tree for all district offices in the Second Equalization District. Contact information for the Taxpayers' Rights Advocate was added to many standard audit letters sent to taxpayers. In addition, the office started a new practice of having representatives present and available to answer questions or assist taxpayers arriving for their appeal hearings before the Board. The Taxpayers' Rights Advocate's Annual Report highlights the accomplishments, current issues, emerging issues and taxpayer contacts with the Taxpayers' Rights Advocate in the property and business taxes areas. This year for the first time the property and business taxes reports were combined for a more comprehensive document, serving as a single resource for Board Members, Board staff, taxpayers, and county assessors.

### **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. The agency does not evaluate



### Wawona Tunnel

View of the valley from the Wawona Tunnel, showing El Capitan at left, Half Dome in the distance, and Bridalveil Falls at right. The tunnel was built in the 1930s to provide a grand view of the valley without harming the mountainside.

individual offices or employees based on the amount of revenue they assess or collect.

During an audit, Board supervisors may accompany auditors as they meet with taxpayers to discuss audit procedures and findings. Following an audit, taxpayers are encouraged to provide their comments by completing the *State Board of Equalization Audit Survey* form. The surveys provide valuable information on the effectiveness of the Board's audit program and help the Board improve procedures to better serve the business community and taxpayers.

Another survey, entitled *How Are We Doing?*, is made available in each Board office, included in mail-in registration packets, and mailed with taxpayer correspondence. In 2004-05, the Sales and Use Tax Department received almost 16,000 completed surveys. More than 98 percent of survey respondents indicated they were pleased with the overall process and the services delivered by Board staff.

However, when individuals do express dissatisfaction, make complaints, or raise a concern regarding an employee or service, the Board makes every attempt to contact the individual and address the issues raised. The Taxpayers' Rights Advocate Office is also available to help taxpayers who cannot resolve matters through normal channels.

Overall, taxpayers seem satisfied with the quality and efficiency of the 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.