



Columbia State Historic Park, Tuolumne County

Meeting Taxpayer Needs

The BOE 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 services 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

Taxpayer Information Section: 800-400-7115

In fiscal year 2007-08, the BOE's Taxpayer Information Section received nearly 450,000 calls from taxpayers, tax practitioners, and the general public. Of this amount, 11 percent of callers took advantage of the toll-free system's automated services, which include a fax feature for selected forms and publications, recording of sales tax rates, and an interactive seller's permit verification system. Eighty-nine percent of callers spoke directly with customer service representatives, an increase of 12,000 calls from 2006-07. Consequently, callers experienced an average wait time of 35 seconds, an increase from the previous year. Calls took longer to address specific taxpayer questions and provide guidance on using BOE's efile services. In addition to handling hundreds of thousands of calls, the Taxpayer Information Section also responded to nearly 15,000 general tax question emails received from website visitors.

Internet Site: www.boe.ca.gov

The BOE's extensive website provides forms, publications, regulations, reports, tax news, meeting agendas, and special features for taxpayers, local governments, and the general public. In the past year, the website's server infrastructure has been upgraded and expanded and its search functionality improved. A new set of webpages provides up-to-date reports on the status of the BOE Headquarters Building assessment.

Audio Streaming to the Internet

Since January 2007, the BOE's Media Services Unit has recorded a live audio feed of each BOE Board Meeting. These feeds are then streamed live over the Internet from BOE's public website. Statistics show that these streams are heard by several hundred customers, either live as the meeting proceeds or as recorded available from our archives.

Taxpayers' Rights Advocate and Equal Employment Opportunity Offices

Consistent with the California Taxpayers' Bill of Rights, the Taxpayers' Rights Advocate facilitates resolution of taxpayer complaints or problems, monitors BOE programs for compliance with the Taxpayers' Bill of Rights, recommends new or revised policies and procedures, ensures taxpayer educational materials are clear and understandable, and coordinates annual public hearings to allow taxpayers to express their concerns and suggestions directly to the Board Members. Property and Business Taxpayers' Bill of Rights hearings were held in Culver City in February 2008 and in Sacramento in March 2008.

In 2007-08, the Taxpayers' Rights Advocate Office worked closely with BOE employees to implement a number of its recommendations for improving taxpayer compliance, easing the burden of compliance, and facilitating uniform and fair administration of the law. This year's accomplishments, involving staff and taxpayer education, and law and policy changes, are summarized in the Taxpayers' Rights Advocate's 2007-08 Annual Report. The Annual Report, which is available on the BOE's website, also describes project involvement, identifies work in progress, contains examples of cases, and summarizes taxpayer contacts with the Taxpayers' Rights Advocate Office in the property and business taxes areas.

The Taxpayers' Rights Advocate Office also manages the Tax Appeals Assistance Program. This program, which began in 2005, makes available free legal assistance from law students to low-income individuals with Homeowner and Renter Property Tax Assistance appeals and some income tax appeals. In early 2008, the University of San Diego School of Law in San Diego joined four other law schools participating in the program. Since its inception, the Tax Appeals Assistance Program has grown from one school with five students to five schools with thirty students assisting taxpayers.

Interpreter Services

As part of its commitment to serve all Californians, the BOE provides interpreter services when requested in its offices and at Board hearings. The agency's Equal Employment Opportunity Office maintains lists of bilingual employees available to assist taxpayers or members of the public who have limited English proficiency. Currently, the lists include 328 employees, who together have fluency in 42 languages and dialects including American Sign Language.

Publications

Publications, Special Notices, and Newsletters

In 2007-08, tax program and communications experts created and updated various publications, forms, posters, flyers, and special notices. The agency continued to publish four tax newsletters that serve more than one million readers. For a full list of publications, forms, and newsletters, see the Appendix on [page 70](#).

This fiscal year, outreach materials were developed in anticipation of the rollout of the BOE's Electronic Transition Plan (ETP). A new logo, flyers, publications, banners, posters, PowerPoint presentations, and advertisements were developed to inform many sales and use taxpayers that they will no longer receive a paper return.



Borrego Badlands, Anza Borrego Desert State Park, San Diego County

The BOE also piloted the PDF Accessibility Project. State law requires that all electronic and information technology developed or purchased by the State of California Government is accessible to people with disabilities (Government Code section 11135, subsection D). BOE created and tested accessible forms and publications during this fiscal year, providing users with disabilities PDF documents that work with screen readers. Screen readers enable users to hear, rather than read, the contents of a document. PDF accessibility is an important endeavor for the BOE to continue to work to make forms and publications accessible to the disabled. As a result of the successful pilot, the BOE will begin a two-year process of converting all agency forms and publications on the web into an accessible format.

The BOE continues to expand its efforts to help businesses comply with their sales and use tax responsibilities, resulting in the development of new outreach documents for the BOE's industry specific seminars and conferences.

The agency designed and developed new specialty flyers, invitations, posters, PowerPoint presentations, and advertisements for the Jewelry Industry Tax Seminar, Women's Financial Conference, Asian Small Business Expo, and the Tax Seminar for Domestic Partners.

Translated Forms and Publications

To promote tax compliance and better serve the needs of California's diverse business community, the BOE has information in 23 languages and has many documents translated in the four core languages, Chinese, Korean, Spanish, and Vietnamese. In fiscal year 2007-08, the BOE revised 14 existing nonEnglish publications and added four new Spanish, one new Korean, one new Chinese, and one new Vietnamese publication. The BOE also streamlined the translations process, and distributed over 9,700 publications at public events, field offices, and by public request. A standard glossary was created and is available online

for all four core languages to assist the public in defining common BOE terms. The listing of all translated forms and publications is available on our website.

Taxpayer and Public Outreach

As part of BOE’s education and outreach, audit staff make appointments to visit businesses and meet with individuals to discuss applicable tax or fee programs, and to determine if they are applying the law correctly to their business transactions. The BOE also offers a number of other outreach opportunities to assist the public. The goal is to properly educate taxpayers so they can avoid reporting errors on future returns.

Classes, Seminars, and Presentations

Sales and Use Tax Classes

In 2007–08, BOE staff conducted over 300 Basic Sales and Use Tax and Tax Return Preparation classes throughout the state, providing education and information to almost 5,000 California taxpayers. The classes are offered in English and Spanish statewide as well as in Chinese–Cantonese, Chinese–Cantonese/Mandarin, and Vietnamese in limited areas. Information on classes can be found at www.boe.ca.gov under “Get Sales and Use Tax Information”, and then in the “Seminars and Training” section.

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. This tutorial can be found on our website on the Sales and Use Tax page.

Small Business Fairs

In 2007–08, the BOE joined with federal, state, and local agencies in sponsoring nine free, all-day tax events, bringing important tax compliance information to nearly 4,400 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 BOE conducted nine full day, multi-agency nonprofit seminars to approximately 2,000 participants throughout California. The events brought together BOE legal, sales tax, and property tax experts as well as representatives of the FTB, the AGO, the Internal Revenue Service (IRS) and the Employment Development Department (EDD). Participants were able to attend presentations and receive individualized tax advice.

eFile/eServices Workshops

The BOE, in partnership with the FTB, EDD, and the IRS conducted free eFile/eServices workshops for tax professionals. Approximately 1,500 participants attended these Board Member sponsored events held at locations throughout the state. Attendees learned about mandatory efile compliance efforts, as well as individual and business eFile/eServices programs for tax professionals and taxpayers. Tax experts from

various agencies were available to answer questions and assist participants with program enrollment. Local vendors also showcased the latest efile software. Continuing Education (CE) credits were offered to those who attended the workshops.

Taxpayer Educational Consultation Program

Taxpayers during their first year of business can receive individualized tax information, education, and assistance through the Educational Consultation Program offered by the Sales and Use Tax Department. In this fiscal year, BOE auditors performed 515 educational consultations. Taxpayers participating in the program were very satisfied with the professionalism and courtesy extended by the BOE audit staff. They also were appreciative of the information and service provided.

Speakers Bureau

The Outreach Services Division continued outreach efforts to business groups by coordinating speakers for 88 programs presented to professional societies, industry and trade groups, governmental organizations, and local schools statewide. Staff members continue to support bilingual seminars for business owners who speak languages other than English such as Chinese, Japanese, Korean, Spanish, Thai, and Vietnamese.

Environmental Fees Division's Outreach with Other Agencies

The Environmental Fees Division works in partnership with other state agencies such as EDD, CDPH, CIWMB, DTSC, SWRCB, SLC, and ARB, to collect and administer various fees that support the state's environmental protection programs. For example, these programs include several hazardous substances fees that help fund the regulatory activities of the DTSC.

This ongoing educational outreach has resulted in the establishment of online informational articles and links to BOE's programs and fee charts on the websites of a number of these agencies. The division made an in-depth presentation of our environmental fee programs to the EDD's Small Business Advisory Committee, a group of business and professional men and women who represent a cross section of California employers. In addition, an article on the environmental fee was also submitted to EDD and published in the California Employer, a quarterly news and outreach bulletin distributed to more than 219,000 California employers throughout the state.

Media

The BOE's Communications Office issued 145 news releases on 22 topics in 2007-08, and made daily contacts with print, radio, and television reporters. The official BOE spokesperson was quoted in newspapers across the state and nation, and BOE programs were featured in news and consumer reports broadcasts on television and radio. The Communications Office also facilitated coverage of new BOE programs and regulatory issues.

Evaluating Public Contacts

To ensure quality service while meeting the requirements of the Taxpayers' Bill of Rights, BOE managers and supervisors evaluate the public contact skills of BOE 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 BOE does not evaluate individual offices or employees based on the amount of revenue they assess or collect.

During an audit, BOE 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 an audit survey form. The surveys provide valuable information on the effectiveness of the BOE's audit program and help the BOE improve procedures to better serve the business community and taxpayers.

The Sales and Use Tax Department has another survey entitled *How Are We Doing?* in addition to the audit survey. This survey form is made available in each BOE office. It is also included in mail-in registration packets and mailed with taxpayer correspondence. Lastly, the survey form is located online at the BOE's website. Included in the survey are questions relating to BOE's customer service. In 2007-08, the Sales and Use Tax Department received nearly 29,000 completed surveys, which was a marked increase from the previous fiscal year. The responses to the surveys indicated that over 99 percent of the respondents were pleased with the overall processes and services delivered by BOE staff.

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

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