

Sales and Use Taxes for Nonprofit and Exempt Organizations



California State Board of Equalization

Welcome to the Board's presentation for nonprofit and exempt organizations. This presentation is designed to provide you with a general understanding of how sales and use tax impacts your nonprofit organization. It will provide basic information that can help you determine whether any of your organization's sales may qualify for special sales tax exemptions or exclusions.

Written Responses

For Specific Sales and Use Tax Questions

Write to:

Board of Equalization
Audit and Information Section
450 N Street, MIC:44
Sacramento, CA 95814

Please contact Board of Equalization staff when requesting a comprehensive response to a specific sales and use tax situation. It is recommended that you put your inquiry in writing and ask for a written response to your specific situation. If you have additional questions, an e-mail link is provided underneath the PowerPoint presentation link.

This presentation does not address every situation and is not regarded as written advice under Revenue and Taxation Code section 6596. Please contact Board of Equalization staff when requesting a comprehensive response to a specific sales and use tax situation. It is recommended that you put your inquiry in writing and ask for a written response to your specific situation.

If you have additional questions, an email link is provided below the link to this video.

Course Objectives

- How Sales & Use Tax Law impacts nonprofit and faith-based organizations.
- How and where to get help.



The objective of this course is to provide a general overview of how Sales and Use Tax law impacts nonprofit organizations. For instance, you may not realize that your organization is not automatically exempt from Sales and Use tax just because it's classified under section 501(c)(3) of the Internal Revenue Code.

Board of Equalization Functions

- Administers more than 25 different tax and fee programs for the State.
- Produced more than \$53 billion in revenue for state and local government in 2007-08.
- Funding supports education, health care, public safety, transportation, social services, etc.

The Board of Equalization administers many different tax and fee programs for the State and produced more than \$53 billion dollars in revenue for state and local government in 2007-2008. The funding the Board collects supports education, health care, public safety, transportation, social services and a variety of other programs in your community.

No Blanket Exemption

- In general, no blanket exemption from sales or use tax exists for nonprofit or charitable organizations.
- The organization's sales of tangible personal property are subject to tax.
- The organization's purchases of tangible personal property, including supplies are subject to tax.

It's important to realize that in general, there is no blanket exemption from sales or use tax for nonprofit or charitable organizations. Nonprofit and charitable organization's sales of tangible personal property, commonly described as things you can touch, are subject to tax. In addition, the organization's purchases of tangible personal property, including supplies, are also not exempt and are subject to tax. We will explain both of these concepts in depth in the coming slides.

What Is A Person?

Any individual, firm, partnership, joint venture, limited liability company, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, assignee for the benefit of creditors, trustee, trustee in bankruptcy, syndicate, the United States, this state, any county, city and county, municipality, district, or other political subdivision of the state, or any other group or combination acting as a unit.

In order to better understand Sales and Use tax, it is important to go over a few definitions. The definition of a person is quite complex according to the law but generally includes individuals, partnerships, corporations or any other group or combination acting as a unit.

What Is Tangible Personal Property?

Personal property, which may be seen, weighed, measured, felt, or touched, or which is in any other manner perceptible to the senses.



Tangible personal property is any personal property with may be seen, weighed, measured, felt, or touched, or which is in any other manner perceptible to the senses. Examples of tangible personal property include items such as toys, food, books, paper, and computers.

What Is A Sale?

Any transfer of title or possession, of tangible personal property for a consideration, regardless of when payment is received.



A sale is considered any transfer of title or possession, of tangible personal property (items) for a consideration regardless of when payment is received. An example of a sales event that a nonprofit might make is that of a bake sale, a rummage sale, or a silent auction.

Who Is A Retailer?

Every seller who makes any retail sale or sales of tangible personal property, and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others.



A retailer is every seller who makes any retail sale or sales of tangible personal property, and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others.

If a nonprofit organization auctions an item such as a trip or a spa day, that sale is not considered taxable because the item is not tangible personal property. On the other hand, if it auctions a set of golf clubs, that sale is taxable because it is something that can be seen or touched.

Who Is A Consumer?

One that acquires goods or services for direct use or ownership rather than for resale.



A consumer is one that acquires goods or services for direct use or ownership rather than for resale. For example, if the organization is purchasing a copy machine to use, the sale of that copier is taxable as is the paper and the toner used in its operation. Even if your organization has a resale certificate, it should not issue a resale certificate to purchase these types of items tax-free as tax is indeed due on this use or consumption.

An example of when tax would not be due is when an item is being incorporated into something that will be resold. For instance, if your organization makes jewelry as part of its fundraising activities, the purchase of beads used to make that jewelry would not be taxable. This concept is explained in more depth in the following slides where we will discuss the difference between sale tax and use tax both of which a nonprofit organization typically is responsible for paying.

Sales Tax vs. Use Tax

The tax rate is the same for sales tax and use tax

Sales Tax

- Tax imposed on retailer.
- Seller reports and pays the sales tax due on items sold at retail in California.
- Tax measured by the gross receipts from the sale.

Original Price \$10.00

Special Price for Fair \$ 5.00

Tax Applies Only to: \$ 5.00

Sales tax is imposed on the retailer or the person selling the goods. The seller reports and pays the sales tax due on items sold at retail in California. The tax is measured on the gross receipts from the sales. For instance, if your nonprofit organization sells books at the fair, it is responsible for reporting sales tax from the sale. The sales tax owed will be measured by the amount of the gross receipts. If the book originally sold for \$10 but is sold at the special fair price for \$5 – the tax would apply to the \$5 only.

Sales Tax vs. Use Tax

The tax rate is the same for sales tax and use tax

Use Tax

- Tax imposed on consumer.
- Consumer owes and pays the use tax due on items purchased without payment of sales tax.
- Tax measured by purchase price.
- Out-of-state retailers engaged in business in California must collect and pay use tax on items sold to Californians.



Use tax, on the other hand, is a tax imposed on the consumer rather than the retailer. If your organization purchases an item for its own use – such as stationery, that item is subject to use tax. If your organization purchases tangible personal property on the internet and does not pay California tax on it, it owes use tax on that purchase. Examples of items where this might apply include purchases of computers, telephones, and telephone equipment.

Sales by Nonprofit Organizations

- **General Rule = Sales are Taxable**
- **Statutory Consumer**
- **Specific Exemption**

There are three basic categories which determine whether tax applies to the sales made by a nonprofit organizations. We will discuss these categories in the following slides but as a general rule, sales by nonprofit organizations are taxable.

General Rule:

Sales are Taxable Even if...

- **The Item is Donated or Homemade.**
- **The Item is Bartered or Traded.**
- **The Proceeds Benefit the Organization.**
- **The Money Received is Designated as a Donation or Gift.**

As a general rule, sales of tangible personal property by a nonprofit organizations are taxable. Nonprofit organizations that sell tangible personal property are retailers. They require seller's permits and their sales are taxable, even if the property they sell is donated or homemade, the item is bartered or traded, the proceeds benefit the organization, or the money received is designated as a donation or gift.

Exemptions for Certain Consumers

- Nonprofit parent-teacher associations.
- Qualified nonprofit youth organizations.
- Parent cooperative nursery schools.
- Nonprofit veterans' organizations.
- Friends of the library.



Some organizations are generally considered to be the consumers rather than the retailers of the items they sell. Those nonprofit organizations are considered to be statutory consumers. As a statutory consumer, they don't require a seller's permit, their sales are not subject to tax; they pay tax to their supplier at the time they purchase property to resell; and their proceeds must be used solely to further the Organization.

As a consumer of the items that they sell, they should pay an amount of tax when they purchase those items. The organizations that are considered consumers are: nonprofit parent teacher associations, qualified nonprofit youth associations, Friends of the Library, and parent cooperative nursery schools. Because these organizations are consumers, they can NOT issue resale certificates to suppliers. They should expect suppliers to collect tax on their purchases.

For example, if your qualified nonprofit youth organization is purchasing basketballs or t-shirts, they would need to pay tax on their purchases of basketballs or t-shirts. They should not issue a resale certificate to the basketball or t-shirt supplier. Further, when people donate to these organizations, the organizations do not have to report sales tax on those donated items when the organization sells them.

Taxable Activities

- Raffles.
- Food sales.
- Auctions (and silent auctions).
- Rummage sales.
- Bazaars.
- Carnival booths.
- Vending machine sales.
- Internet sales.



Frequently certain activities are perceived as non-taxable when indeed they may be taxable. Examples of these kinds of activities include food sales, auctions, silent auctions, rummage sales, bazaar or carnival booth sales, or Internet sales. When the nonprofit organization conducts an auction, the items auctioned may be considered taxable. If a painting is auctioned by an organization at a fundraising dinner, for example, the sale of that painting would be subject to tax, and the organization is responsible for reporting the tax. If the nonprofit organization sells items on the Internet, such as DVD's, those may be subject to tax too --unless the sale otherwise qualifies as a nontaxable sale. For example, if the organization sold and shipped a DVD to a person outside of California, that sale would generally be non-taxable as a sale in interstate commerce.

Sales of Food "To Go" at Fundraising Events

Type of food: Cold Beverages.

Is sale usually taxable? No.

Exceptions:

- Tax applies to the sale of alcoholic and carbonated beverages.
- May be taxable when sold in a combination package.

Taxable →



When selling beverages to go, sales of cold beverages are not taxable EXCEPT when the beverage is carbonated or made with alcohol or when the beverage is sold as part of a combination package. So, if the nonprofit organization is selling a cup of iced tea "to go", that sale would not be subject to tax.

Sales of Food "To Go" at Fundraising Events

Type of food: Cold food
(candy, snack food, produce, etc.)

Is sale usually taxable? No.

Exception:

- May be taxable when sold in a combination package.



Cold food has the same basic principle. If the cold food, like an apple, for instance, if sold by itself, is usually not subject to tax.

Sales of Food "To Go" at Fundraising Events

Type of food: Hot Prepared Food.

Is sale usually taxable? Yes.

Exception:

- Tax does not apply to sales of individual hot drinks and bakery goods.

**Not
Taxable**



Hot prepared food is a little different in that it IS usually taxable. If you purchase a hamburger, it is taxable. The exception here is that hot drinks, such as hot cocoa or coffee, and bakery goods such as donuts are not taxable if sold on a "to go" basis.

Sales of Food "To Go" at Fundraising Events

Type of food: Combination packages.

Is sale usually taxable? Yes.

- Application of tax depends on contents of package.



Combination packages sold "to go" may or may not be taxable depending on their contents.

Sales of Combination Food Packages "To Go" at Fundraising Events

When a combination food package includes:

- A hot, prepared food product or hot beverage and any other food item.
 - Examples: Hot coffee and a sandwich; hot soup and a cold sandwich.

Tax applies to full selling price.



If the meal is hot and has a prepared food product or a hot beverage and any other food item, tax applies to the entire sales price. That is, if the nonprofit organization is selling food "to go" such as a sandwich and a cup of coffee, or a bowl of hot soup and a cold sandwich, tax will apply to both foods in each combo package.

Sales of Combination Food Packages "To Go" at Fundraising Events

When a combination food package includes:

- Cold food products only.
 - Example: Cold sandwich, chips, and an apple.

Tax does not apply.



If the combo package sold "to go" has only cold food, tax does NOT apply. An example here might be a cold sandwich, chips, and an apple.

Sales of Combination Food Packages "To Go" at Fundraising Events

When a combination food package includes:

- A carbonated beverage and one or more cold food items.
 - Example: Cold sandwich , chips, candy, and a soft drink.

Tax applies only to the portion of the selling price that represents the charge for the carbonated beverage.



If the combo package sold "to go" includes a carbonated beverage and one or more cold food items, tax only applies to the part of the selling price that represents the charge for the carbonated beverage. That is, if a lunch combination package includes a sandwich and a cola, the cola is taxable and the sandwich is not.

Sales of Food for Consumption On-site at Fundraising Events

Type of sale, location

- Meals served at fundraising events

Is sale usually taxable?

- Yes.



Generally speaking, meals sold at fundraising events ARE taxable. Food and beverages sold at annual fundraising dinners, dinners plus silent auctions, spaghetti feeds, crab feeds etc., are taxable.

Sales of Food for Consumption On-site at Fundraising Events

Type of sale, location:

- Food sold where admission is charged.

Is sale usually taxable?

- Yes.

Exception:

- Cold food sold in a form or quantity that buyers would normally take home.



When food is sold where admission is charged such as at a fair, a bazaar, or a carnival, the food is also subject to tax. The only exception is that cold food is not taxable when it is sold in a quantity that buyers would normally take home. For instance, a slice of pie consumed at the event, would be taxable yet the sale of an entire pie, would NOT be taxed.

Sales of Food for Consumption On-site at Fundraising Events

Type of sale, location

- Food sold where dining facilities are provided.

Is sale usually taxable?

- Yes.

Exception:

- Cold food sold in a form or quantity that buyers would normally take home.



The same applies when food is sold where dining facilities are provided. A dinner would be taxable. An entire cake would not be taxable – again, because a buyer generally would not consume an entire cake on-site.

Sales of Food for Fundraising

Fund Raising Dinners.

- Taxable.
- Generally, the person serving the meal is responsible for the tax.

If a caterer serves the meal, the caterer is the retailer and is responsible for the tax.



The food portion of fundraising dinners is taxable. For instance, if your nonprofit organization is having a chicken dinner for \$150 a plate, you should indicate the actual sales price of the dinner itself on the ticket and in your records, so only that portion of the ticket price attributed to the dinner is shown as taxable. If, of that \$150 dollar dinner, the actual price of the dinner is only \$50, tax would only apply to the \$50 when that price is shown as the meal value on the ticket.

Also, generally speaking, the person serving the meal is responsible for the tax. If a caterer serves the meal, the caterer is responsible for the tax.

Certain Nonprofit Activities are Nontaxable

- Advertising for inclusion in a newsletter or publication etc.,
- Gift Cards/Certificates
- Show Tickets
- Movie Tickets
- Coupon Books

The sale of advertising for inclusion in a newsletter or publication etc., is not subject to tax. For example, if a nonprofit charges \$25 to place a business card size ad in their monthly newsletter, that charge is not taxable.

Gift cards/certificates, show tickets, movie tickets, coupon books, etc., are not subject to sales tax since no merchandise has been exchanged.

However, when tangible personal property is purchased using a gift card/certificate or coupon, sales tax does generally apply.

Items Donated by Business from Resale Inventory

Items withdrawn from resale inventory and donated to certain nonprofit, government, or qualified religious organizations without prior use are not subject to use tax by the business making the donation.

Generally, when a business removes items from resale inventory for a purpose other than to sell, or for demonstration and display, use tax is due on the cost of the item.

However, items withdrawn from resale inventory and donated to certain non-profit, government, or qualified religious organizations without prior use are not subject to use tax by the business making the donation.

Example: ABC Computer withdraws two new personal computers with a cost of \$2,000 from its resale inventory and donates them to a qualified religious organization. If ABC Computer had used the computers in their own operations, it would owe use tax based on their \$2,000 purchase price. But since it donated the computers to a qualified nonprofit organization from its resale inventory, before any use was made by ABC Computer, it does not owe use tax.

501(c)3 Publications

Tax Does Not Apply if the publication is Regularly Issued (averaging at least 4 issues a year)

- Distributed to Members Without Additional Charge

OR

- No Revenue is Accepted from Commercial Advertising

For 501 (c)(3) organizations, tax does not apply for your organizations regularly issued newspapers, newsletters, or periodicals if the periodical is distributed to members without additional charge OR no revenue is accepted from commercial advertising.

Non 501(c)3 Nonprofit Organization Periodicals

Sale is Exempt if Both Apply

- Distributed to Members Without Additional Charge

AND

- Cost of Printing is less than 10% of the Annual Membership Fee

For nonprofit organizations that are not 501(c)3's, the sale may still be exempt for your organizations regularly issued newspapers, newsletters, or periodicals if the periodical is distributed to members without additional charge AND the cost of printing is less than 10% of the Annual Membership Fee.

Do I Need a Seller's Permit?

“Every person, firm, partnership, corporation, etc., engaging in the business of selling tangible personal property of a kind the gross receipts from the retail sale of which are required to be included in the measure of the sales tax, must apply to the State Board of Equalization for a permit on a form prescribed by the Board. Wholesalers, as well as retailers, must secure such permit. No permit fee is required.”



If your organization is making 3 or more sales of tangible personal property in the state of California in a 12-month period, you must have a seller's permit with the Board of Equalization. There is no fee to obtain the permit, but you must have either a temporary or a permanent permit. Your organization would need to get a temporary permit to sell Christmas trees or fireworks, for example, when your organization is only holding these events once a year. Your organization would need a permanent permit if it plans to have other sales events throughout the year.

How to Obtain a Permit

1. Complete application
 - BOE-400-SPA
2. Submit application with all necessary documentation
 - in person
 - mail
 - fax
3. Cost=Free

BOE-400-SPA REV. 3 (FRONT) (7/08)
 APPLICATION FOR SELLER'S PERMIT

STATE OF CALIFORNIA
 BOARD OF EQUALIZATION

1. PERMIT TYPE: (check one) <input type="checkbox"/> Regular <input type="checkbox"/> Temporary		FOR BOE USE ONLY			
TAX	IND	OFFICE	PERMIT NUMBER		
S					
2. TYPE OF OWNERSHIP (check one)		SALES CODE	BUY CODE	REPORTING BASIS	TAX AREA CODE
<input type="checkbox"/> Sole Owner <input type="checkbox"/> Corporation <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership (LP) <input type="checkbox"/> Registered Domestic Partnership <input type="checkbox"/> Other (describe)				<input type="checkbox"/> (1) 401-A <input type="checkbox"/> (2) 401-EZ	
<input type="checkbox"/> Married Co-ownership <input type="checkbox"/> Limited Liability Company (LLC) <input type="checkbox"/> Unincorporated Business Trust <input type="checkbox"/> Limited Liability Partnership (LLP) <small>(Required to provide tax accounting or architecture)</small>		PROCESSED BY	PERMIT ISSUE DATE	ISSUANCE	<input type="checkbox"/> DL <input type="checkbox"/> PA <input type="checkbox"/> Other
3. NAME OF SOLE OWNER, CORPORATION, LLC, PARTNERSHIP OR TRUST		4. STATE OF INCORPORATION OR ORGANIZATION			
5. BUSINESS TRADE NAME/ "DOING BUSINESS AS" (DBA) (if any)		6. DATE YOU WILL BEGIN BUSINESS ACTIVITIES (month, day and year)			
7. CORPORATE, LLC, LLP OR LP NUMBER FROM CALIFORNIA SECRETARY OF STATE		8. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)			
CHECK ONE <input type="checkbox"/> Owner/Co-Owners <input type="checkbox"/> Partners <input type="checkbox"/> Registered Domestic Partners <input type="checkbox"/> Corp. Officers <input type="checkbox"/> LLC Officers/Managers/ Members <input type="checkbox"/> Trustees/Beneficiaries					

Use additional sheets to include information for more than three individuals.

Obtaining a seller's permit is easy. All you need to do is complete the application BOE-400-SPA. You may submit the application with the necessary documentation either in person at your local Board office, by mail, or by fax. Best of all, there is no charge to obtain a seller's permit. It is free.

Filing Requirements

A tax return (with payment) is due each period.

- If no sales are made, you are required to file a zero “0” return
- Notify the Board of any changes to your permit



When you are registered with the Board of Equalization, a tax return is due each reporting period. Even if you haven't made any sales, you must file a return showing zero sales. Be sure and notify the Board about any changes to your permit such as a change in mailing address or contact email address.

Books and Records

- Records of all sales, including sales you believe are nontaxable
- Records of purchases
- Documentation to support claimed deductions
- Records must be maintained for at least four (4) years



It is essential that your nonprofit organization keep and maintain records of all sales even if you believe they are nontaxable. Also keep records of the purchases that are made. Documentation is also needed to support any claimed deductions. Be sure to keep your records for at least 4 years.

Resale Certificates

Resale Certificates are issued for purchases of items that will be resold or incorporated into products that will be resold.



Resale Certificates are issued to vendors, by retailers, who are purchasing items that will be resold or will be incorporated into products that will be resold. For example, if a nonprofit organization creates and sells quilts, it may purchase the fabric under a resale certificate and not pay tax to its vendor on the cost of the fabric, thread, etc. Thereafter, when the nonprofit organization sells the quilts, it will need to report tax on those sales.

Resale Certificates

- When making sales for resale, you should obtain supporting documentation from the purchaser that your sale is not subject to sales tax.
- This typically consists of obtaining a resale certificate from the purchaser.

Next we will discuss sales for resale which represent sales of property you may make to others who thereafter make a retail sale of the property.

When making sales for resale, you should obtain supporting documentation from the purchaser that your sale is not subject to sales tax. This typically consists of obtaining a resale certificate from the purchaser.

For example, your customers may issue you resale certificates when they buy quilts they will sell in their business operations. When you accept a valid resale certificate in good faith and in a timely manner, your sale is not taxable.

Resale Certificate

REGISTRATION
GENERAL RESALE CERTIFICATE

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

California Resale Certificate

I HEREBY CERTIFY:

1. I hold valid seller's permit number: SIR AC 99-999999
2. I am engaged in the business of selling the following type of tangible personal property:
Quilt
3. This certificate is for the purchase from Freddie's Fabrics of the item(s) I have listed in paragraph 5 below.
(Vendor's name)
4. I will resell the item(s) listed in paragraph 5, which I am purchasing under this resale certificate in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe use tax based on each item's purchase price or as otherwise provided by law.
5. Description of property to be purchased for resale:
Fabric, Thread, Batting
6. I have read and understand the following:
For Your Information. A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6004.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person issuing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

SELLER'S INFORMATION

Name: _____
Address: _____
City: _____
State: _____
Zip: _____

BUYER'S INFORMATION

Name: _____ Title: President
Address: _____
City: _____
State: _____
Zip: _____

DATE: 10-08-09

It is important to keep your resale card file up to date but also retain old resale certificates.

For a resale certificate to be complete, it must contain:

The purchaser's valid seller's permit number.

A statement that the property being purchased is "for resale".

A description of the property being purchased.

The purchaser's name and address

The resale certificate must be signed by the purchaser.

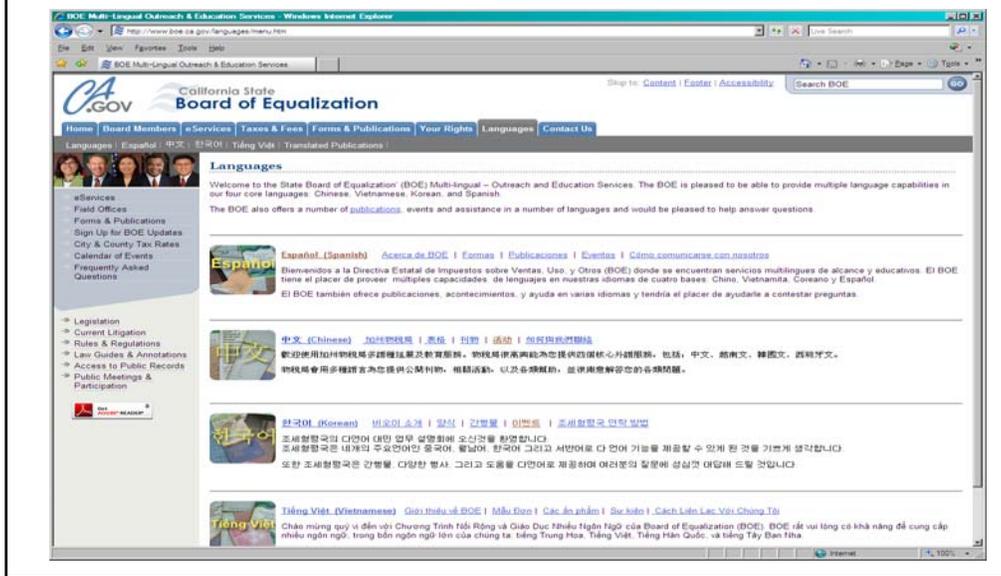
Date resale certificate is signed.

Services Available

- Local Board Offices:
<http://www.boe.ca.gov/info/phone.htm>
- Website: www.boe.ca.gov
- Information Center
1-800-400-7115/TDD 1-800-735-2929
- 24 hr. Fax-back Service
Commonly requested forms and publications to choose from automatically faxed back to you.

We recognize that sales and use taxes can be confusing. The Board offers many services to help you navigate through the laws and regulations. To begin with, you can go visit your local Board office, you may call the BOE Information Center, and, if you need a form, you can call our Information Center and request a form be faxed back to you via the automatic service. Also, Publication 18, Nonprofit Organizations and Regulation 1570 – Charitable Organizations and Regulation 1597 – Property Transferred or Sold by Certain Nonprofit Organizations– contain a wealth of information.

Visit our language webpage to see more information about non-English services such as events and publications



Taxpayers' Rights Advocate

If you have been unable to resolve an issue with the Board, or if you would like to know more about your rights under the law, you may contact the Taxpayers' Rights Advocate at:

888-324-2798



If you are unable to resolve an issue with the Board, or if you would like to know more about your rights under the law, you may also contact the Board's Taxpayers' Rights Advocate at 888-324-2798.

Get It in Writing

Revenue and Taxation Code section 6596 – “Excusable Delay-Reliance on Advice”, states:

“If the Board finds that a person’s failure to make a timely return or payment is due to the person’s reasonable reliance on written advice from the Board, the person may be relieved of taxes imposed by §6051



Once again, this PowerPoint is intended to give you a general overview of how sales and use taxes affect your nonprofit organization and is not regarded as written advice for the purposes of Revenue and Taxation Code section 6596. If you have a question about your nonprofit organization’s specific sales and use tax situation, we encourage you to send the Board a request for a written response. Please be sure to include all relevant facts and information so that we may give you a complete and accurate response.

Get It in Writing

and §6201 and any penalty or interest added thereto...”. The person must make a request in writing for advice from the Board whether an activity or transaction is subject to tax, and the request must fully describe the specific facts and circumstances of the activity or transaction.



Send your requests for written responses to the Board of Equalization's Audit and Information Section at 450 N Street, MIC:44, Sacramento, CA 95814

Thank You

Thank you for all the important work you do for the State of California.



Finally, we would like to thank you for all the important work you do in our community and in our state.