



# Special Notice

## STATE BOARD OF EQUALIZATION

450 N STREET  
SACRAMENTO, CA 95814

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

TAXPAYERS' RIGHTS  
ADVOCATE  
888-324-2798

TAXPAYER INFORMATION  
SECTION  
800-400-7115  
TDD/TTY:  
800-735-2929



## Sales and Use Tax Refunds Not Affected by Budget Crisis

Sales and use tax refunds, and claims for refunds for all of the tax and fee programs administered by the BOE, will continue to be routinely processed and paid despite the current budget situation and general fund cash shortfall. Currently, claims for refunds are being processed by the BOE. The situation regarding these refunds could change at any time depending on the state's budget situation. The State Controller announced previously that Personal Income Tax and Bank and Corporation Tax refund payments would be delayed for 30 days starting February 1, 2009.

If you believe you have paid more sales or use tax than you owe, you may file a claim for refund.

### How do you file a claim for refund?

You can send us a [BOE-101, Claim for Refund or Credit](#), or write us a letter. Your claim must state **all** of the following:

- The specific reasons you paid too much tax.
- The excess tax amount you paid. Please itemize your total overpayment into state, local, and district tax amounts (specify the district or districts). If you are not yet sure of the amount, you may file for an unspecified amount.
- The reporting period or periods for which you paid too much tax. Your claim can cover more than one reporting period.

You must sign and date your claim. Please include your phone number so that we can contact you if we have questions or need additional information. For instructions on sending claims for refunds for all other tax and fee programs, please see [publication 17, Appeals Procedures for Sales and Use Taxes and Special Taxes](#).

*Note:* While your claim is pending, you must continue to pay the full amount of tax due with your returns. **Do not take a credit on your return for the amount of your claim.** If you take a credit on a current return before we approve your claim, we will bill you for the balance due, plus applicable penalty and interest.

### Where do you send your claim for refund?

**Claim for current reporting period.** Current period claims are unusual, but could arise if you made prepayments that exceed the amount you owe with your return. Please attach your claim for refund to the current return you are filing and mail it to the usual address.

**Claim for prior reporting periods.** Send your claim for refund and all supporting documents to: Refunds Section, MIC:39, Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0039. (For certified mail or delivery service: 450 N Street, MIC:39, Sacramento, CA 95814.)

We will send you a letter acknowledging receipt of your claim. We review claims as quickly as possible, generally in the order received, but the process may take several months.

### Taxpayer Information Section

If you have any questions regarding this notice, please call our toll-free number to speak with a Customer Service Representative. Representatives are available weekdays from 8:00 a.m. to 5:00 p.m. Pacific time, except state holidays. Please call:

800-400-7115 TDD/TTY: 800-735-2929

In addition to English, assistance is also available in other languages.