

Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration

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**Please read the appendix
if you are registering ...**

- Commercial deep-sea fishing vessels
- Equipment used to produce and harvest agricultural products or used in commercial timber harvesting.



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Taxpayers' Rights Advocate

If you have been unable to resolve a problem through normal channels, we encourage you to contact the Taxpayers' Rights Advocate Office for help:



Taxpayers' Rights Advocate Office, MIC:70
State Board of Equalization
450 N Street
PO Box 942879
Sacramento, CA 94279-0070

Phone: 916-324-2798
888-324-2798 toll-free
Fax: 916-323-3319

Note: This publication summarizes the law and applicable regulations in effect when the publication was written, as noted on the cover. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between the text in this publication and the law, decisions will be based on the law and not on this publication.

INTRODUCTION

Use tax clearance certificates issued by the Board of Equalization (BOE) referenced in this publication

Throughout this publication we refer to two certificates issued to qualifying persons for a “use tax clearance” by the BOE. These certificates are BOE-111, *Certificate of Vehicle, Mobilehome or Commercial Coach Use Tax Clearance* and BOE-111-B, *Certificate of Vessel Use Tax Clearance*.

What’s inside

Inside, you will find examples of vehicle and vessel transfers that are not subject to California use tax.

You will also find instructions on how to apply for a BOE-111, *Certificate of Vehicle, Mobilehome or Commercial Coach Use Tax Clearance*, and BOE-111-B, *Certificate of Vessel Use Tax Clearance*, from the BOE for various exemptions.

This publication addresses only the more common exemptions. If you think you may qualify for an exemption that is not described here, please call or write the BOE to discuss your situation (see “If I qualify for an exemption, do I need to obtain a use tax clearance?”).

This publication does not apply to vehicles or trailers purchased out of state for use in interstate and foreign commerce. If you purchased a trailer for this purpose and think it may be exempt from California use tax, please contact the BOE’s Consumer Use Tax Section at 916-445-9524 prior to obtaining Permanent Trailer Identification at the California Department of Motor Vehicles (DMV).

This publication also does not apply to documented vessels that are registered with the U.S. Coast Guard. For information on exemptions for the purchase and use of documented vessels, please visit www.boe.ca.gov, and refer to [publication 40](#), *Watercraft Industry*, or call our Taxpayer Information Section at 800-400-7115. You can also contact the BOE’s Consumer Use Tax Section at 916-445-9524 for more information.

Who is required to pay California use tax?

Unless an exemption applies, either sales or use tax applies to the purchase of vehicles or vessels for use in California.

If you buy a vehicle or vessel from someone who is engaged in business in California as a vehicle or vessel dealer, that person is responsible for reporting and paying sales tax.

However, if you buy a vehicle or vessel—or receive one as compensation—from someone who is not a California dealer, you are generally required to pay use tax for the use of the property in this state.

As explained in this publication, your purchase may qualify for an exemption and may not be subject to use tax.

Reciprocal exchange of information between states

In accordance with agreements for reciprocal exchange of information between states, the BOE will forward the documentation from a use tax clearance request (for a vehicle or vessel) to other states. Please contact our Consumer Use Tax Section at 916-445-9524 for additional information.

If I am required to pay use tax, how is the tax amount calculated?

The tax rate for use tax is the same as that for sales tax, but it is determined by the address where the vehicle is registered or the vessel is moored.¹

The use tax is based on the total purchase price of the vehicle or vessel. The total purchase price includes cash, the payment or assumption of a loan or debt, and the fair market value of any property and/or services traded or exchanged for the vehicle or vessel.

¹ If the DMV charges you an incorrect tax rate, see Appendix 3.

If I qualify for an exemption, do I need to obtain a use tax clearance?

The DMV can process many transfers without requiring that you obtain a use tax clearance from the BOE. For example, transfers of vehicles between qualified family members may not require a certificate of use tax clearance.

If you are asked to obtain a use tax clearance for a vehicle or vessel, follow the procedures listed below. If you have questions regarding these procedures, please contact the BOE or the DMV.

- To avoid penalty charges, be sure to pay your DMV transfer fee on time. The transfer fee must be paid timely, whether or not you have received a reply from the BOE about your request for a use tax clearance. If you apply for a use tax clearance, the DMV will return your application to you and ask that you send it back to them after you have received a reply from the BOE.
- To apply for a use tax clearance, you must submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#), to the BOE. BOE-106 is available at www.boe.ca.gov or by calling our Taxpayer Information Section at 800-400-7115.

You may mail, fax or submit BOE-106 to your local BOE field office or the Consumer Use Tax Section in Sacramento. Addresses, fax and telephone numbers for local BOE field offices are available at www.boe.ca.gov. To mail your application with copies of supporting documentation directly to our Consumer Use Tax Section, please send them to:

Consumer Use Tax Section MIC:37
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0037

If you are asked to provide supporting documentation, as indicated in this publication, please send photocopies. Do *not* send original documents.

- If your request is approved, the BOE will issue you a BOE-111, *Certificate of Vehicle, Mobilehome or Commercial Coach Use Tax Clearance* for a vehicle or a BOE-111-B, *Certificate of Vessel Use Tax Clearance*, for a vessel. Return your DMV registration application, along with the *original* BOE-111 or BOE-111-B, to the DMV. (Make a copy of the DMV application and the use tax clearance certificate for your records.)

Note: In some cases, the BOE may ask for additional information before it decides whether to approve a use tax clearance request.

Denied requests for a use tax clearance

If your request is denied, the use tax is due and must be paid to the DMV. If you disagree with the BOE's findings, you must still pay the tax to the DMV. However, you may file a claim for refund with the BOE. Claims for refund should be sent to:

Audit Determination and Refund Section
MIC:39
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0039

Please contact the BOE's Consumer Use Tax Section (916-445-9524) or a local BOE field office if you have additional questions regarding denied exemption requests.

Please refer to our local BOE field offices or visit www.boe.ca.gov for all other contact information.

Where can I get help?

State Board of Equalization

For general questions regarding use tax exemptions

Please call our Taxpayer Information Section at 800-400-7115.

Have you filed a request for a use tax clearance?

If you filed your request with a local BOE field office, contact that office for help. See “For More Information” for our local BOE field offices or visit www.boe.ca.gov for all other contact information.

If you filed your request with the Consumer Use Tax Section, please contact them at 916-445-9524.

Department of Motor Vehicles

Please contact your local DMV field office (see the State Government pages of your telephone directory).

VEHICLES AND VESSELS TRANSFERRED TO INDIVIDUALS

Received as a gift

If you received a vehicle or vessel as a gift, you are not required to pay California use tax on that gift and can apply for a use tax clearance.

However, the vehicle or vessel is not considered a gift if:

- You paid cash, traded property, provided services, or assumed a liability in exchange for the vehicle or vessel; or
- Your employer gave you the vehicle or vessel as a form of compensation (for example, a vehicle given to an employee as a bonus).

Examples of transfers that do not qualify as gifts:

- A friend gives you a vehicle and you agree to take over the loan payments. You must pay use tax computed on the balance of the loan still owed to the lender and any other consideration given to acquire the vehicle.
- You are an employee, and your employment contract requires your employer to provide a vehicle as a bonus. Your employer provides the vehicle and issues you a W2, *Statement of Wages Earned*, for the value of the vehicle. Tax applies to the amount shown on the W2.
- You are a shareholder and are given a vehicle or vessel by the corporation as a dividend. Use tax applies to the value reported by the corporation as a dividend on its income tax return.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

Submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#), to the BOE. If you are registering more than one vehicle or vessel, you can attach a list to the form. Include *copies* of the following documentation:

- A copy of the certificate of title or a copy of the current registration if title is not available.
- A written statement signed by you indicating that you did not pay for the vehicle or vessel, trade other property for it, assume a debt in exchange for it, or receive it as a dividend or compensation from an employer. Include the vehicle's identification number (VIN) or license plate number, or the vessel's California registration number (CF) or hull identification number (HIN).
- If the gift is from an individual, provide a signed, written statement from that person indicating the property was given to you as a gift. The statement must contain the vehicle's identification number (VIN) or license plate number, or the vessel's California registration number (CF) or hull identification number (HIN).
- If the donor is a corporation, limited liability company, partnership, or similar business organization, provide a copy of the business or corporate minutes from a meeting of the Board of Directors or governing body, showing authorization of the gift. The minutes should include information that clearly describes the vehicle or vessel, such as the vehicle's identification number (VIN) or license plate number, or the vessel's California registration number (CF) or hull identification number (HIN).
- If the transfer is to or from a trust, provide copies of the title page and signature or execution pages of the trust, plus the applicable pages referring to the vehicle or vessel.
- If you received the vehicle or vessel as a gift from a licensed vehicle or vessel dealer, obtain a copy of the bill of sale or a statement from the dealer stating that the tax will be paid to the state. This document should include the dealer's business name and address and California seller's permit number.

You may be required to provide additional information.

Purchased from a family member

You are not required to pay use tax on the purchase of a vehicle or vessel from a parent, grandparent, grandchild, child, spouse, or domestic partner. If you are a minor (under age 18) and purchase a vehicle or vessel from a minor brother or sister (related to you by blood or adoption), you are not required to pay use tax. Otherwise, tax applies.

Note: The tax exemption *does not* apply if:

- The family member is a licensed vehicle or vessel dealer in California.
- The vehicle or vessel is being transferred from a revocable living trust to a family member who is not a trustee of the trust.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

In most cases, the DMV will not ask you to provide a use tax clearance. However, if they do, you must request the use tax clearance from the BOE by submitting a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include *copies* of the following documentation:

- Documents that show proof of the relationship (and age if the transfer is between minors), such as a marriage license (or a Franchise Tax Board tax return showing the parties as spouses), a Certificate of Registration of Domestic Partnership, a birth certificate, or an adoption certificate.
- A copy of the certificate of title or current registration if title is not available.

Involuntary transfer of ownership (court order, inheritance)

If you have assumed ownership as the result of an involuntary transfer of ownership, you are not required to pay use tax on the transferred vehicle or vessel. An “involuntary transfer” is one in which you assume ownership of a vehicle or vessel due to circumstances beyond your control. For example, you may have acquired the vehicle or vessel as the result of a court order, a property settlement in a divorce, an inheritance from an estate, or the repossession of a vehicle or vessel you sold.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

You must request a use tax clearance from the BOE by submitting a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#). If you are registering more than one vehicle or vessel, you can attach a list to the form. Include *copies* of the following documentation:

- A copy of the certificate of title or properly endorsed documents from the court or the DMV.
- Official court property settlement documents or a certificate of repossession. The documents should include information that clearly describes the vehicle or vessel, such as the vehicle’s identification number (VIN) or license plate number, or the vessel’s California registration number (CF) or hull identification number (HIN). If they do not provide adequate information, you may need to obtain additional documentation.

Dissolution of a corporation, limited liability company, or partnership

You may have received a vehicle or vessel as the result of the distribution of assets upon the dissolution of a corporation, limited liability company, or partnership. If the vehicle or vessel was given to you solely as a liquidation distribution and no consideration was given for the property (for example, the payment of cash or the assumption of a liability), the transfer is not subject to use tax.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

Submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#) to the BOE. If you are registering more than one vehicle or vessel, you can attach a list to the form. Include *copies* of the following documentation:

- A copy of the certificate of title or copy of the current registration if title is not available.

- Business or corporate minutes from a meeting of the Board of Directors or governing body authorizing the distribution of assets. The minutes should include information that clearly describes the vehicle or vessel, such as the vehicle's identification number (VIN) or license plate number, or the vessel's California registration number (CF) or hull identification number (HIN). If the corporation is closely held, a statement containing the above information, signed by the officers, will suffice.
- Dissolution documents, which should indicate that the liabilities of the corporation, limited liability company, or partnership have been satisfied.

You may be required to provide additional information.

Purchased or delivered out of state—not intended for use in California

For purchases or binding purchase contracts entered into prior to October 2, 2004, and on or after July 1, 2007, through September 30, 2008, use tax is generally due if a vehicle or vessel was purchased outside California, and brought into this state within 90 days of purchase, not including any time of shipment to California, or time of storage for shipment to California. Use tax will not apply if the vehicle, or vessel was used, stored, or both used and stored outside of California one-half or more of the time during the six-month period immediately following its entry into this state.

For purchases beginning October 2, 2004 through June 30, 2007, and on or after October 1, 2008, a vehicle or vessel purchased outside of California and brought into California within 12 months from the date of its purchase is presumed to have been purchased for use in California and subject to tax if that vehicle or vessel is:

- Purchased by a California resident as defined in section 516 of the California Vehicle Code¹, or
- In the case of a vehicle, subject to California vehicle registration during the first 12 months of ownership, or
- In the case of a vessel, subject to property tax in California during the first 12 months of ownership, or
- Used or stored in California for more than one-half of the time during the first 12 months of ownership.

Note: Please see the “Frequently Asked Questions—Use Tax on Purchases of Vehicles, Vessels and Aircraft” page on our website at www.boe.ca.gov/sutax/faqtrans.htm or call our Taxpayer Information Section at 800-400-7115.

The applicable test period is generally dependent upon the purchase date of the vehicle or vessel.

General Test Period

Prior to October 2, 2004	90 days
October 2, 2004- June 30, 2007	12 months
July 1, 2007- September 30, 2008	90 days
On or after October 1, 2008	12 months

Simply meeting one or more of the conditions under “Purchased or delivered out-of-state—not intended for use in California,” does *not* make the use of the vehicle or vessel taxable. If the purchaser meets one or more of the conditions, we will *presume* the vehicle or vessel was purchased for use in California and subject to tax *unless* the

¹ Vehicle Code section 516 provides in part that a “resident” means any person² who shows an intent to live or be located in California on more than a temporary basis. Presence in California for six months or more in any 12-month period creates a rebuttable presumption of residency, as evidenced by factors including the address where the resident is registered to vote and the location of his or her place of employment or business.

² Vehicle Code section 470 states that a “Person” includes a natural person, firm, copartnership, association, limited liability company, or corporation.

purchaser can prove the vehicle or vessel was not purchased for use in California. For this purpose, the purchase date can be considered the date a binding purchase contract was entered into.

Vehicles

The BOE may request any documentation that demonstrates out-of-state delivery and use of a vehicle or vessel. Such documentation may include, but is not limited to:

- A signed and notarized [BOE-448, Statement of Delivery Outside California](#).
- A copy of the purchase agreement or contract.
- Documents that show delivery outside of California and who contracted for that delivery (buyer or seller).
- Documents to show the first functional use outside of California.
- Receipts for meals.
- Receipts for lodging or campground receipts.
- Receipts for fuel.
- Receipts for transportation.
- Documentation to show the use of the vehicle or vessel outside of California during the applicable qualifying period (12 months or 90 days).

Suggested documentation includes:

- Cell phone bills that show the purchaser outside of California during the qualifying period.
- Registration or title documents for the vehicle or vessel in another state.
- Credit card receipts.
- Any other similar documents that would show the location and use of the vehicle or vessel outside of California during the qualifying period.

Vessels

Types of documents that should be retained to support your claim that a *vessel* was not purchased for use in California include:

- Mooring receipts.
- Service/fuel receipts.
- Credit card/bank statements.
- Miscellaneous receipts (incidentals, meals, or toll receipts).
- Any other documents showing the location of your vessel during the appropriate test period after purchase.

All documentary evidence must be retained for not less than eight years.

For a purchaser to qualify for the exemption from use tax, title (ownership) and possession of the vehicle or vessel must transfer to the purchaser outside of California. When a purchaser exercises control over the vehicle or vessel in California prior to the planned out-of-state delivery, ownership transfers to the purchaser in California. Therefore, if any person *other* than the seller, or an agent acting on behalf of the seller, delivers the vehicle or vessel from California to the purchaser at an out-of-state location, ownership transfers to the purchaser in California, and California use tax applies. For example, if a purchaser asks a friend or hires a common carrier to deliver the property from California to him or herself at an out-of-state location, use tax applies.

This exemption does not apply to any vehicle or vessel used in interstate or foreign commerce. For additional information, please refer to [Regulation 1620, Interstate and Foreign Commerce](#), available at www.boe.ca.gov or by calling our Taxpayer Information Section at 800-400-7115.

Limited Exclusion for Vehicles

For the period September 20, 2006, through June 30, 2007, and on or after October 1, 2008, California law provides a use tax exclusion for vehicles purchased outside California and brought into this state for the exclusive purpose of warranty or repair work for no more than 30 days. The 30-day period begins on the date the vehicle enters California and includes any travel time to and from the repair facility and ends when the vehicle is returned to a point outside the state.

Limited Exclusion for Vessels

For the period October 1, 2004, through June 30, 2007, and on or after October 1, 2008, a vessel purchased out of state and brought into California during the first 12 months of ownership for the limited purpose of repair, retrofit, or modification is not presumed to have been purchased for use in California if the purchaser, or agent of the purchaser, logged no more than 25 hours of sailing time *on that vessel in California* for incidental or other use. The calculation of sailing time logged does not include sailing time logged after the completion of the vessel's repair, retrofit, or modification for the sole purpose of returning or delivering the vessel to a point outside California.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

Submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#), to the BOE. If you are registering more than one vehicle or vessel, you can attach a list to the form. Include *copies* of the following documentation:

- A copy of the certificate of title or transfer of title document or current registration if title is not available.
- Purchase invoice showing original delivery date and place of delivery.
- Documentation supporting functional use of the vehicle or vessel outside California (for example, out-of-state registration, gas, repair, and hotel receipts) during the first 12 months of ownership.
- Shipping receipts showing the date of delivery to a shipping agent and the date the property was delivered to the owner (if the vehicle or vessel was shipped). The receipts should include information that clearly describes the vehicle or vessel, such as the vehicle's identification number (VIN) or license plate number, or the vessel's California registration number (CF) or hull identification number (HIN). If the receipts do not provide adequate information, you may need to provide additional documentation. Also, a vehicle purchaser may use a [BOE-448, Statement of Delivery Outside California](#), to support the fact that the vehicle was delivered outside this state.

How to Calculate Your Liability if Tax is Due

If your purchase is taxable, you *may* be eligible for a credit for sales or use tax paid to another state at the time you purchased the vehicle or vessel. For example, if you properly paid a \$150 sales or use tax payment to another state and the California use tax due is \$200, the DMV will credit you for the \$150 and charge you \$50 for the balance of the use tax due. Conversely, if you paid a \$200 sales or use tax payment to another state and the California use tax due is \$150, you will not be charged an amount for California use tax.

Please provide the DMV a copy of the purchase agreement or other document that shows proof of payment and the amount of sales or use tax paid to the other state.

Purchases Prior to October 2, 2004 and on or after July 1, 2007, through September 30, 2008

Please see the "Frequently Asked Questions—Use Tax on Purchases of Vehicles, Vessels, and Aircraft" at www.boe.ca.gov or call our Taxpayer Information Section at 800-400-7115.

Military personnel

If the vehicle is delivered to or received at a location outside California, sales tax or use tax may not apply if the service member moved to California because of an official transfer to the state and the contract to purchase the vehicle is made before the service member receives the official transfer orders to California. If the vehicle is purchased after the service member receives transfer orders, tax applies unless the vehicle purchased was not intended for use in California. Please see "*Purchased or delivered out-of-state—not intended for use in California.*"

Job transfer

A vehicle purchased and first registered outside the state by a purchaser who is not a California resident at the time of purchase may also be exempt if the purchaser subsequently moves to California as the result of a job transfer. The purchaser must not have contemplated or been aware at the time of purchase that the vehicle would be brought to California and used here. If the contract to purchase the vehicle is made after the purchaser is aware of the transfer, the tax will apply. If the initial registration of the property is in California, it may also be considered evidence that the property was purchased for use here.

Note: If your purchase is subject to tax, you may be eligible for a credit for sales or use tax paid to another state at the time you purchased the vehicle. Please provide the DMV with a copy of the purchase agreement showing the amount of sales or use tax you paid to another state. If the tax paid to another state is lower than the use tax due to California, you will owe the difference. The DMV is able to handle this credit directly.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

Submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#), to the BOE. If you are registering more than one vehicle, you can attach a list to the form. Include *copies* of the following documentation:

- A copy of the certificate of title or a copy of the current registration if title is not available.
- Purchase contract, showing the date of purchase.
- Your official military transfer orders.
- If you are claiming an exemption from California use tax due to a qualifying job transfer, a document provided by your place of employment showing the actual date of your job transfer.

Purchased from the U.S. Government

If you purchase a vehicle or vessel from the U.S. Government, your purchase *may or may not be exempt from California use tax*. Specific conditions must be met in order for the exemption to apply.

Note: Exemptions that apply to purchases made from the U.S. Government do not extend to purchases from the State of California or local governments, such as cities and counties.

Purchases not subject to tax. If you purchase a vehicle or vessel from a U.S. Marshal as part of a sale ordered by a federal court, you are not liable for use tax. Likewise, sales made in accordance with the following U.S. Code sections are not subject to use tax:

- United States Code, Title 8, section 1324 (Aliens and Nationality).
- United States Code, Title 19, section 1595a (Custom Duties).
- United States Code, Title 21, section 881 (Food and Drugs).
- United States Code, Title 40, section 481(c) (Public Buildings, Property and Works).

Your receipt will usually identify the section under which the property was sold.

Purchases subject to tax. The U.S. Government often holds auctions to sell property it has seized as part of a lien enforcement or as the result of a loan default. For example, the Internal Revenue Service may sell property it has seized for tax collection purposes (in accordance with Internal Revenue Code, section 6335). The Small Business Administration may sell property that had been used to secure loans which later defaulted (in accordance with the Uniform Commercial Code). The federal government may hold an auction to dispose of surplus property (in accordance with United States Code, Title 40, section 484, "Disposal of Surplus Property"). Sales made in this manner are *subject to use tax* unless another exemption applies.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

Submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#), to the BOE. If you are registering more than one vehicle or vessel, you can attach a list to the form. Include *copies* of the following documentation:

- Vehicle or vessel transfer documents issued by the United States Government.
- The purchase invoice, which should include information that clearly describes the vehicle or vessel, such as the vehicle's identification number (VIN) or license plate number, or the vessel's California registration number (CF) or hull identification number (HIN). If the invoice does not provide adequate information, you may need to provide additional documentation.
- Documentation indicating the authority under which the property was sold (United States Code, Title, and section). If the purchase invoice shows this authority, no additional documentation is needed. Otherwise, you may need to request a letter from the federal government verifying the authority. Contact the selling agency or contact the General Services Administration at 415-522-3020 for this information.

Private party purchase for out-of-state use, one-trip permit

The purchase of a vehicle from a person in California, who is not required to hold a dealer's license or a seller's permit (private party), is generally subject to use tax at the time the vehicle is registered with the DMV. However, a purchaser is not required to pay California *use tax* if the *only* use of the vehicle purchased from a private party in California is to remove it from the state *and* it will be used solely thereafter outside this state. This exclusion from use tax requires that no other use can be made of the vehicle in this state. A One-Trip Permit may be issued by the DMV in lieu of registration, for operating certain vehicles while being moved or operated unladen for one continuous trip from a place within this state to another place outside this state. This exclusion does not apply to sales tax.

Purchased by an American Indian for use on a reservation

The sale of a vehicle or vessel by an off reservation¹ retailer is generally not subject to tax when the vehicle or vessel is purchased by an American Indian² who resides on a reservation, and delivery is made to the purchaser on a reservation and the ownership transfers on the reservation to the American Indian.

Use tax does not apply if a vehicle or vessel is used on a reservation more than one-half of the time during the first 12 months after it was purchased. A vehicle or vessel is used off a reservation when it is used or stored off a reservation. Use tax, if due, is payable by the American Indian purchaser directly to the BOE.

Please see [publication 146, Sales to American Indians and Sales on Indian Reservations](#), available at www.boe.ca.gov or from our Taxpayer Information Section at 800-400-7115.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

Submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#), to the BOE. If you are registering more than one vehicle or vessel, you can attach a list to the form. Include *copies* of the following documentation:

- A copy of the certificate of title or current registration if title is not available.

¹ *Reservation* includes reservations, rancherias, and any land held by the United States in trust for any Indian tribe or individual American Indian.

² *Indian* means any person of American Indian descent who is entitled to receive services as an American Indian from the United States Department of the Interior.

- Purchase invoice, showing the date you took title of the vehicle or vessel and showing the date and place the vehicle or vessel was delivered to you.
- Your proof-of-residency letter from your Tribal Council.
- Your tribal ID card.
- A letter from the U.S. Department of the Interior to show the purchaser is an American Indian.

VEHICLES AND VESSELS TRANSFERRED TO A CORPORATION, LIMITED LIABILITY COMPANY, OR PARTNERSHIP

Transfers to existing corporations

The transfer of a vehicle or vessel to an existing corporation is not subject to use tax if the property is transferred to the corporation for no consideration.

Examples of *consideration* include cash, credits, shares in the corporation, promissory notes, the fair market value of any trade (including “even” trades), the cancellation of a debt, or the assumption of a loan.

If the corporation gives consideration for the vehicle or vessel, the transfer is subject to use tax based on the value of the consideration given.

“Bargain sales” or donations to a nonprofit organization.

In some cases, a seller will “donate” a portion of the selling price of a vehicle or vessel as a charitable donation for income tax purposes and ask for consideration, such as cash, for the remaining value of the vehicle or vessel. Use tax is based on the actual consideration given to the seller—not the donated portion of the selling price.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

Submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#), to the BOE. If you are transferring more than one vehicle or vessel, you can attach a list to the form. Include *copies* of the following documentation:

- A copy of the certificate of title or a copy of the current registration if title is not available.
- A written statement signed by a representative of the company, indicating that the corporation did not pay for the vehicle or vessel or assume a debt in exchange for it. The statement should contain the vehicle’s identification number (VIN) or license plate number, or the vessel’s California registration number (CF) or hull identification number (HIN).
- A written statement from the donor indicating he or she received no consideration for the property and the property was not given as part of a contractual agreement. The statement should include information that clearly describes the vehicle or vessel, such as the vehicle’s identification number (VIN) or license plate number, or the vessel’s California registration number (CF) or hull identification number (HIN). If the statement does not provide adequate information, you may need to obtain additional documentation.

Note: If the donor is a corporation, limited liability company, partnership, or similar business, it must also provide documentation showing that the person signing the above written statement is authorized to sign for the donor.

You may be required to provide additional information.

Contributions to commencing corporations, limited liability companies, or partnerships

If a commencing corporation, limited liability company, or partnership has received a vehicle or vessel solely in exchange for the first issue of stock in the commencing corporation or for an ownership interest in a commencing limited liability company or partnership, the transfer is nontaxable. However, if the corporation, limited liability company, or partnership assumed a liability or paid any other consideration, it must pay use tax based on the liability assumed and any other consideration given or paid to acquire the vehicle or vessel. A lienholder on the title generally indicates an assumption of liabilities.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

Submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#), to the BOE. If you are registering more than one vehicle or vessel, you can attach a list to the form. Include *copies* of the following documentation:

- A copy of the certificate of title or a copy of the current registration if title is not available.
- Corporate minutes or other written document of the commencing corporation, limited liability company, or partnership authorizing acceptance of the vehicle or vessel in exchange for a first issue of stock or membership or partnership interest. The document should include information that clearly describes the vehicle or vessel, such as the vehicle's identification number (VIN) or license plate number, or the vessel's California registration number (CF) or hull identification number (HIN). If the minutes do not provide adequate information, you may need to obtain additional documentation.
- A statement by the transferor that the transfer is solely in exchange for stock or membership or partnership interest in the commencing corporation, limited liability company, or partnership.
- A copy of the original statement of partnership or articles of incorporation or organization filed with the Secretary of State.

You may be required to provide additional information.

Transfers to substantially similar corporations, limited liability companies, or partnerships

A transfer of a vehicle or vessel to a similarly owned corporation, limited liability company, or partnership is not subject to use tax if:

- The total property transfer, including the vehicle or vessel, represents at least 80 percent of the property used by the transferring entity in its business endeavor, *and*
- The real or ultimate ownership of the resulting corporation, limited liability company, or partnership is substantially similar (80 percent) to the ownership of the corporation, limited liability company, or partnership that transferred the vehicle or vessel.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

Submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#), to the BOE. If you are registering more than one vehicle or vessel, you can attach a list to the form. Include *copies* of the following documentation:

- A copy of the certificate of title or a copy of the current registration if title is not available.
- Articles of incorporation or organization, statement of partnership, or similar documentation filed with the Secretary of State.
- Proof of previous ownership of the corporation, limited liability company, or partnership and a list of its assets, such as a recent income tax return with depreciation schedules.
- Corporate stock register or comparable documentation that identifies owners, shareholders, members, or partners and percentage of ownership.

You may be required to provide additional information.

Involuntary transfer of ownership (court order or repossession)

An "involuntary transfer" is a transfer in which a transferee, because of circumstances beyond the transferee's control, assumes ownership. For example, a corporation may receive a vehicle as the result of a court order or the repossession of a vehicle or vessel previously sold by it.

Use tax does not normally apply if title to the property changes due to an involuntary transfer.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

Submit a [BOE-106](#), *Vehicle/Vessel Use Tax Clearance Request*, to the BOE. If you are registering more than one vehicle or vessel, you can attach a list to the form. Include *copies* of the following documentation:

- A copy of the certificate of title or a copy of the current registration if title is not available.
- Minutes of the Board of Directors or governing body, showing receipt of the involuntary transfer. If minutes cannot be provided, a signed letter from the transferee accepting the property will suffice. Either document must contain the vehicle identification number (VIN) or the vessel's California registration number (CF) or hull identification number (HIN).
- Official court property settlement documents or certificates of repossession. These documents must contain the vehicle's identification number (VIN) or license plate number, or the vessel's California registration number (CF) or hull identification number (HIN).

You may be required to provide additional information.

VEHICLES AND VESSELS TRANSFERRED INTO REVOCABLE LIVING TRUSTS

Subject to the conditions listed below, the transfer of a vehicle or vessel into a *revocable* living trust is not subject to use tax.

Note: There is no exemption in the law for transfers to *irrevocable* trusts.

Transfers into revocable living trusts

The transfer of a vehicle or vessel into a revocable trust is not subject to tax if *all* of the following conditions are met:

- The trustees of the living trust have the unrestricted power to revoke the trust,
- The transfer does not result in any change in the beneficial ownership of the property (the people who actually use or benefit from the use of the vehicle or vessel),
- The trust provides that upon revocation of the trust, the vehicle or vessel will revert wholly to the transferor, and
- The only consideration for the transfer is the assumption by the trust of an existing loan for which the tangible personal property being transferred is the sole collateral.

How to file a request for a use tax clearance (BOE-111 or BOE-111-B)

Submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#), to the BOE. If you are registering more than one vehicle or vessel, you can attach a list to the form. In your request for exemption, be sure to cover the elements listed above.

Include *copies* of the following documentation:

- The certificate of title or current registration if title is not available.
- Certificate of Trust or other proof of existence of the trust, such as copies of the title page and the signature or execution page.
- Sections of the trust relating to transfers of property.
- Loan assumption papers.
- Documentation verifying the donor's relationship to the trust.

You may be required to provide additional information.

Commercial Deep-Sea Fishing Vessels

The information in this section applies to vessels that are registered with the DMV. It does not apply to vessels that are documented, or registered, with the U.S. Coast Guard. If you are claiming an exemption for such a vessel, please contact the BOE's Consumer Use Tax Section for more information. Call 916-445-9524.

Exempt use of deep-sea fishing vessels

Use tax does not apply to vessels registered with the DMV if they are used principally in the business of deep-sea fishing outside the territorial waters of California and by persons who are regularly engaged in commercial deep-sea fishing.

To qualify for exemption, you must retain evidence that the vessel was used principally (more than 50 percent of its activity) in commercial deep-sea fishing operations outside the territorial waters of California during the first 12 months beginning with its first activity after sale or lease. Unless you can establish otherwise, it is presumed you are not regularly engaged in commercial deep-sea fishing if your gross receipts for that 12-month period are less than \$20,000.

The following are examples of documentation to retain as evidence:

- Receipts for commercial sales (fish tickets).
- Copies of the individual's and vessel's commercial fishing license(s).
- Vessel logs showing Loran or GPS (global positioning system) readings and engine hours.
- Copy of income tax return(s).
- Photographs of the entire vessel.

How to file a request for a use tax clearance (BOE-111-B)

Submit a [BOE-106, Vehicle/Vessel Use Tax Clearance Request](#), to the BOE. If you are registering more than one vessel, you can attach a list to the form. In your request, be sure to state the expected primary usage of the vessel.

If you purchased the vessel from a vessel dealer, include copies of the following documentation with your form:

- The Statement of Origin, including the hull identification number (HIN).
- Purchase invoice, showing the vessel's price and its expected delivery date.

If you purchased the vessel from someone who is not a vessel dealer (a private party, for example), include:

- A copy of the bill of sale or purchase invoice showing the vessel's price and delivery date.

If you are issued a BOE-111-B, *Certificate of Use Tax Clearance*, you must take it to the DMV to complete your registration with them.

The BOE will contact you approximately one year after issuance of the BOE-111-B to obtain records that verify the use of the vessel qualifies for the exemption. If the use of the vessel does not qualify for the exemption, the BOE will advise you of your use tax liability.

Partial Tax Exemption for Qualified Farm Equipment or Timber Harvesting Equipment

Introduction

The following information applies to the registration of farm equipment or timber harvesting equipment purchased from someone other than a California dealer (for example, from a private party in California or from an out-of-state dealer). Please refer to [publication 66](#), Agricultural Industry, at www.boe.ca.gov or request a copy from our Taxpayer Information Section.



You may be eligible for a partial tax exemption if you are registering farm equipment or timber harvesting equipment that will be used primarily to produce and harvest agricultural products or used in commercial timber harvesting.

To claim the partial exemption *all* of the following must apply:

- You must be a “qualified person,”
- The equipment must qualify, and
- The use of the equipment must qualify.

You can go online to determine whether you, the equipment, and the use qualify.

Farm equipment:

www.boe.ca.gov/sutax/exemptfem.htm

Timber harvesting equipment:

www.boe.ca.gov/sutax/exemptthar.htm

If you cannot go online, please call our Taxpayer Information Section, 800-400-7115.

If you qualify for the partial tax exemption, you will not be required to pay the state portion of the sales and use tax rate. Effective April 1, 2009, the current rate is 6.25 percent.

If you qualify for the partial tax exemption

You have two payment options. You can:

- **Pay the tax—not reduced by the partial exemption—to DMV at the time you register.**

After you have paid the tax to DMV, you may ask the BOE for a refund of the partially exempt amount.

To request a refund, visit any BOE field office or write to the Consumer Use Tax Section.

Consumer Use Tax Section MIC:37

State Board of Equalization

PO Box 942879

Sacramento, CA 94279-0037

Please note: The website version of the [BOE-101, Claim for Refund or Credit](#), advised you to send your claim to the Refund Section of the BOE. For purposes of refunds for *overpaid use tax on vehicle and vessels*, please send your form to the Consumer Use Tax Section.

When requesting a refund, provide the following documentation:

- A copy of the certificate of title or current registration if title is not available.
- A copy of written evidence of being engaged in an industry categorized as one of the required Standard Industrial Classification codes (for example, a copy of a current income tax return including Schedule F, which shows an equivalent NAICS Code; or a copy of an employment or service contract).
- A copy of the bill of sale or purchase invoice.
- A completed partial exemption certificate supporting the claimed partial exemption. You can go online for a copy or call our Taxpayer Information Section, 800-400-7115.

Farm equipment:

www.boe.ca.gov/pdf/reg1533-1.pdf

Timber harvesting equipment:

www.boe.ca.gov/pdf/reg1534.pdf

If your request is approved, the BOE will mail you a refund check.

- **Pay the tax—reduced by the partial exemption—directly to the BOE and receive a tax clearance from the BOE to submit to the DMV.**

To file a request for a BOE-111, *Certificate of Vehicle, Mobilehome or Commercial Coach Use Tax Clearance* or a BOE-111-B, *Certificate of Vessel Use Tax Clearance*, you can write to the Consumer Use Tax Section or visit any BOE field office. See our local BOE field offices or visit www.boe.ca.gov for all other contact information.

Mail your application [BOE-106](#) with copies of supporting documentation directly to our Consumer Use Tax Section.

Consumer Use Tax Section MIC:37

State Board of Equalization

PO Box 942879

Sacramento, CA 94279-0037

You must submit a [BOE-106](#), *Vehicle/Vessel Use Tax Clearance Request* to the BOE. If you are registering more than one vehicle, you can attach a list to the form.

In your request, please explain that you are claiming a partial tax exemption. Include with your request the documentation listed in the previous section.

Vehicles and Vessels Registered at Addresses Outside Tax Districts

(Incorrect Tax Rate Applied)

Introduction

In California, many cities and counties have special tax districts that impose an additional tax to fund those districts. If you register a vehicle or vessel at the DMV to an address within a special tax district, the district tax is included as part of the total tax collected.

Publication 71, *California City and County Sales and Use Tax Rates*, provides information about errors which can occur when using a zip code or mailing address to determine a sales tax rate, explains recent tax rate changes, the history of sales and use tax rates, rates and effective dates of district taxes, and the combined sales, use, and district tax rate in certain cities and communities in California.

Some cities have developed a database of addresses available at www.boe.ca.gov/sutax/cityaddresses.htm to assist retailers and consumers in identifying addresses located within the special taxing jurisdictions. In cooperation with these cities, the BOE website provides links to their address databases. If you have questions about the addresses, you should contact the cities directly.

Please contact the BOE's Local Revenue and Allocation Unit at 916-324-3000 if you have any question regarding this information.

Example: You register your car at your home in Fresno County. You live near, but not in, the City of Clovis, which has a special tax district. Homes in the City of Clovis have the same zip code you do. If the use tax rate charged by the DMV includes the Clovis district tax, you are not liable for that district tax.

If you are not liable for a district tax, as described above, you have two options.

You can:

- Pay the correct tax at a BOE field office and obtain a tax clearance before you register your vehicle, or
- Pay the tax requested by the DMV and file a claim for refund for the district tax with the BOE.

If you choose to pay your use tax liability directly to the BOE

You can write to the BOE's Consumer Use Tax Section or visit a BOE field office to pay use tax on your vehicle or vessel. For expedited service, we recommend that you visit a BOE field office to make your payment or visit our website at www.boe.ca.gov for all other contact information.

After you have paid the use tax, the BOE will give you a *BOE-111* or *BOE-111-B* to submit to the DMV when you register your vehicle or vessel. The DMV will not collect use tax since the clearance will indicate that you have already paid your use tax liability.

Whether you write or visit, you need to provide to the BOE a completed **BOE-106**, *Vehicle/Vessel Use Tax Clearance Request*. If you are registering more than one vehicle or vessel, you can attach a list to the form.

Include *copies* of the following documentation:

- The certificate of title or current registration if title is not available.
- Your property tax statement or assessment showing the physical address and parcel number.

If you choose to pay the tax at the DMV and then request a refund

You may apply for a refund from the BOE by writing a letter or submitting a claim for refund form:

- If you submit a letter to the BOE, indicate the amount of tax you paid and explain why you are entitled to a refund of the district tax.

Include *copies* of the following documentation:

- The certificate of title or current registration if title is not available.
- Your property tax statement or assessment showing the physical address and parcel number.

Send your letter and supporting documentation to the Consumer Use Tax Section:

Consumer Use Tax Section MIC:37
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0037

You can access a [BOE-101, Claim for Refund or Credit](#), from www.boe.ca.gov or by calling our Taxpayer Information Section at 800-400-7115.

Please note: The website version of the BOE-101 advises you to send your claim to the Refund Section of the BOE. For purposes of refunds for *overpaid use tax on vehicles and vessels*, please send your form to the Consumer Use Tax Section.

- If you submit a [BOE-101, Claim for Refund or Credit](#), to the BOE, indicate the amount of tax you paid and explain why you are entitled to a tax refund. Include copies of the documentation requested. Send your form and supporting documentation to the Consumer Use Tax Section.

There are time limitations for filing a claim for refund. In general a claim for refund of use tax on a vehicle or vessel you have registered at the DMV must be filed within three years from the due date of registration with the DMV, or six months from the date of overpayment—whichever period expires last. See BOE [publication 17, Appeals Procedures: Sales and Use Taxes and Special Taxes](#), for more information. You can obtain a copy at www.boe.ca.gov or by calling our Taxpayer Information Section, 800-400-7115.

VEHICLE/VESSEL USE TAX CLEARANCE REQUESTSTATE OF CALIFORNIA
BOARD OF EQUALIZATION

NAME OF CLAIMANT	TELEPHONE NO.
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ADDRESS (street, city, state, zip code)

NAME OF SELLER OR TRANSFEROR	TELEPHONE NO.
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ADDRESS (street, city, state, zip code)

MAKE OF:			YEAR
<input type="checkbox"/> Vehicle <input type="checkbox"/> Vessel			
DATE YOU APPLIED FOR CALIFORNIA REGISTRATION	LICENSE NO.(s)/CF NO.(s)/DECAL NO.(s)	VIN/HIN NO.(s)/SERIAL NO.(s)	PURCHASE OR TRANSFER DATE
LOCATION OF PURCHASE/TRANSFER	DATE VEHICLE/VESSEL ENTERED CALIFORNIA	DATE YOU BECAME RESIDENT OF CALIFORNIA	DATE EMPLOYED IN CALIFORNIA
WAS VEHICLE/VESSEL PREVIOUSLY REGISTERED TO YOU OUTSIDE THE STATE OF CALIFORNIA? IF YES, WHERE?			

FOR MOBILEHOMES ONLY:	MODEL	YEAR	MOBILEHOME MANUFACTURER	PURCHASE PRICE	SIZE
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I HEREBY REQUEST A CERTIFICATE OF USE TAX CLEARANCE TO ALLOW COMPLETION OF REGISTRATION AT DMV/HCD WITHOUT PAYMENT OF THE CALIFORNIA USE TAX FOR THE FOLLOWING REASON:

(See BOE field office addresses and telephone numbers.)

I hereby certify that the above statements, to the best of my knowledge and belief, are true and correct.

SIGNATURE OF CLAIMANT	DATE
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Please refer to Board of Equalization (BOE) publication 52, *Vehicles and Vessels, How to Request a Use Tax Clearance for DMV Registration*, available at www.boe.ca.gov, for information on the required documentation to submit with this request. Take or mail all required forms to a local BOE field office (check the BOE website, or call 800-400-7115 to locate an office nearest you).

FOR BOE USE ONLY**BRIEF STATEMENT OF FACTS**

EVIDENCE PRESENTED *(attach copies)*

CONCLUSION☐ **Taxable**

- ☐ Return and payment received. Include BOE-111 press number on return.
- ☐ Tax to be paid at DMV/HCD.
- ☐ Requesting payment plan. Copy of packet to Consumer Use Tax Section.

☐ **Exempt** (Based on review of supporting documentation)☐ **Clearance Issued** (For registration only)

**If the test period has already expired, a decision of taxable, exempt or denied/withdrawn must be made.*

Required For Test Period Not Yet Expired:

- ☐ Copy of purchase agreement
- ☐ Out of state delivery statement
- ☐ BOE-111-AT letter provided to taxpayer
- ☐ Complete copy of BOE-106 packet to HQ – CUTS
- ☐ Additional supporting documentation (optional)

☐ **Denied/Withdrawn** (Additional documentation required, all documents returned to taxpayer.)

PREPARED BY	DISTRICT/UNIT	DATE
APPROVED BY		DATE

CERTIFICATE OF USE TAX CLEARANCE ISSUED:

- ☐ Form BOE-111, *Vehicle/Mobilehome/Commercial Coach*
- ☐ Form BOE-111-B, *Vessel*

PRESS NO.	SIGNED BY
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FOR MORE INFORMATION

For additional information or assistance with how the Sales and Use Tax Law applies to your business operations, please take advantage of the resources listed below.

TAXPAYER INFORMATION SECTION

800-400-7115

TDD/TTY 800-735-2929

Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. In addition to English, assistance is available in other languages.

FIELD OFFICES

City	Area Code	Number
Bakersfield	661	395-2880
Culver City	310	342-1000
El Centro	760	352-3431
Eureka*	707	576-2100
Fresno	559	440-5330
Irvine	949	440-3473
Norwalk	562	466-1694
Oakland	510	622-4100
Rancho Mirage	760	770-4828
Redding	530	224-4729
Riverside	951	680-6400
Sacramento	916	227-6700
Salinas	831	443-3003
San Diego	619	525-4526
San Francisco	415	356-6600
San Jose	408	277-1231
San Marcos	760	510-5850
Santa Rosa	707	576-2100
Suisun City	707	428-2041
Van Nuys	818	904-2300
Ventura	805	677-2700
West Covina	626	480-7200

Out-of-State Field Offices

Chicago, IL	312	201-5300
Houston, TX	281	531-3450
New York, NY	212	697-4680
Sacramento, CA	916	227-6600

* Limited services are available in Eureka. See www.boe.ca.gov or call the Santa Rosa field office.

INTERNET

www.boe.ca.gov

You can log onto our website for additional information—such as laws, regulations, forms, publications, and policy manuals—that will help you understand how the law applies to your business.

You can also verify seller's permit numbers on the BOE website (look for "[Verify a Permit/License](#)") or call our toll-free automated verification service at 888-225-5263.

Multi-lingual versions of publications in Chinese, Korean, Spanish, and Vietnamese are available on our [website](#) at www.boe.ca.gov.

Another good resource—especially for starting businesses—is the California Tax Service Center at www.taxes.ca.gov.

FAXBACK SERVICE

Our faxback service, which allows you to order selected publications, forms, and regulations, is available 24 hours a day. Call 800-400-7115 and choose the fax option. We'll fax your selection to you within 24 hours.

TAX INFORMATION BULLETIN

The Tax Information Bulletin (TIB) is a quarterly newsletter that includes articles on the application of law to specific types of transactions, announcements about new and revised publications, and other articles of interest. If you receive a paper return in the mail, you will find a copy of the TIB enclosed. If you electronically file ([efile](#)) your sales and use tax return and we have your email address on file, a link to the electronic version of the TIB will be included in your email reminder to file. You can also find current and archived [TIBs](#) on our website at www.boe.ca.gov.

If you do not file on a quarterly basis, but would like to read all four bulletins, you can sign up for our [BOE updates email list](#) and receive notification when the latest issue of the TIB has been posted to our website.

FREE CLASSES AND SEMINARS

Most of our statewide field offices offer free basic sales and use tax classes with some classes offered in other languages. Check the Sales and Use Tax Section on our website at www.boe.ca.gov for a [listing of classes and locations](#). You can also call your local field office for class information. We also offer an online Basic Sales and Use Tax [tutorial](#) that you can access on our website at any time.

WRITTEN TAX ADVICE

For your protection, it is best to get tax advice in writing. You may be relieved of tax, penalty, or interest charges that are due on a transaction if we determine that we gave you incorrect written advice regarding the transaction and that you reasonably relied on that advice in failing to pay the proper amount of tax. For this relief to apply, a request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

Please visit our website at: www.boe.ca.gov/info/email.html to email your request. You may also send your request in a letter to: Audit and Information Section, MIC:44, State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0044.

TAXPAYERS' RIGHTS ADVOCATE

If you would like to know more about your rights as a taxpayer or if you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor), please see [publication 70](#), *Understanding Your Rights as a California Taxpayer*, or contact the [Taxpayers' Rights Advocate Office](#) for help at 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319.

If you prefer, you can write to: Taxpayers' Rights Advocate, MIC:70; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0070.