

RESOURCE GUIDE

FREE TAX PRODUCTS
AND SERVICES FOR
SMALL BUSINESSES



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California State Board of Equalization

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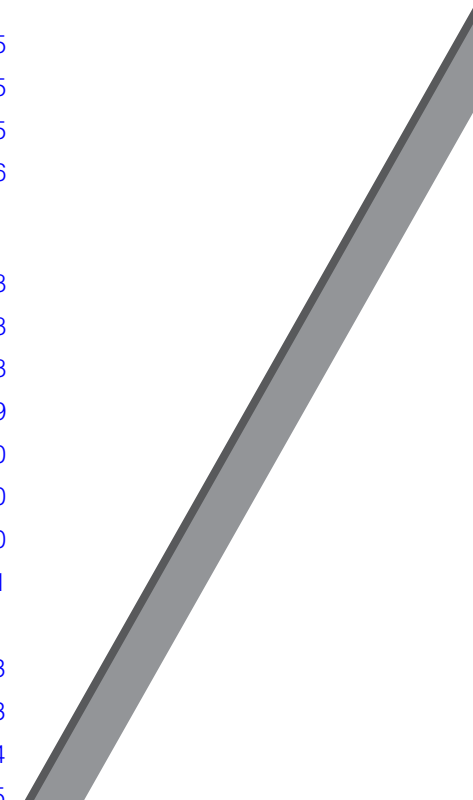
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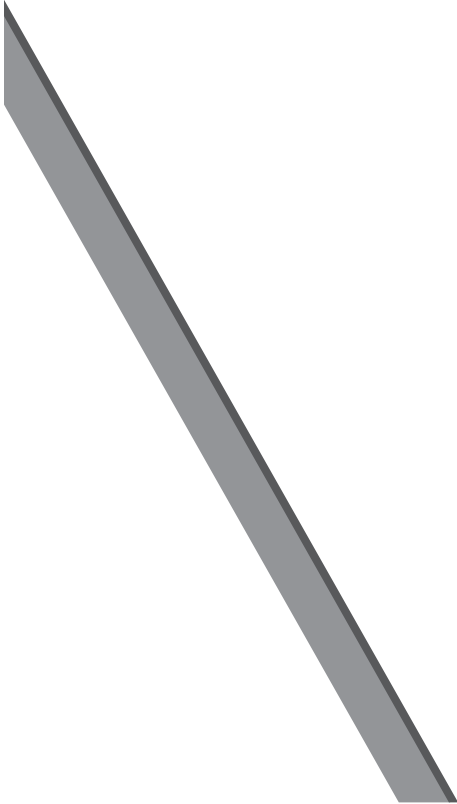
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Taking Advantage of Free BOE Tax Products and Services

The Board of Equalization (BOE) offers a number of products and services intended to help California taxpayers such as small business owners, tax practitioners, and nonprofit organizations, with their tax obligations. Most of the information is free.

This publication provides a listing of services, educational opportunities, training classes, and useful publications that are available to you.



Visit us online at www.boe.ca.gov

We want to make doing business with us as easy as possible. The BOE website is the best source of free information about how, when, and where you can get the help that you need.

To begin, log on to www.boe.ca.gov. You will learn how to register for a seller's permit, verify a license, or make a payment online. You can also locate information about small business fairs developed for new business owners and upcoming seminars designed for specific industries or nonprofit organizations. You can quickly find details about sales and use tax rates, special notices, and electronic services. You can download forms, informative publications and reports, as well as Board meeting agendas.

We also offer a [Frequently Asked Questions \(FAQs\)](#) link on the left side of the home screen. With the click of a mouse, you can quickly find answers to our most commonly asked questions. If you are looking for a particular item, type the words into the *Search BOE* box on the upper right side of the screen.

We recommend you visit our website frequently because we regularly update it with new features, upcoming seminars, revised publications, and the latest news.

Find tax information in one location at www.taxes.ca.gov

The BOE, in partnership with the [Employment Development Department \(EDD\)](#), the [Franchise Tax Board \(FTB\)](#), and the [Internal Revenue Service \(IRS\)](#), established the California Tax Service Center at www.tax.gov. The goal of this website is to offer a one-stop source for the latest tax information. If you are an individual taxpayer or a small business owner, new to California, or looking to start a business, you will find the Tax Service Center helpful.

Call our Taxpayer Information Section for help

You can receive customized assistance for your questions from our Taxpayer Information Section. Our customer service representatives are available to assist you with general tax questions weekdays from 8:00 a.m. to 5:00 p.m., (Pacific time), except state holidays.

The numbers for the Taxpayer Information Section are:

Toll-free number: 1-800-400-7115

TTY:711 (for hearing and speech disabilities)

You can also take advantage of the automated features of our Taxpayer Information Section's 24-hour telephone toll-free system that includes a faxback service for selected forms and publications, recordings of sales tax rates, and verification of permit numbers.

Contact us by email

If you have general tax questions that are not addressed in our *Frequently Asked Questions* section or elsewhere on our website, please use the form under the [Contact Us](#) tab to send us your questions by email. To safeguard your privacy, we suggest you do not send confidential taxpayer information, such as your social security number or other taxpayer specific information, to our Customer Service Information Center email account. If you choose to disregard this warning, please be aware the BOE is not responsible if confidential information that you sent to this email address is accessed by third parties.

Our goal is to answer all your questions within 12 days. However, if you need an immediate response, please call the toll-free number for the Taxpayer Information Section.

Request personal assistance at BOE Field Offices

The BOE offers sales and use tax assistance through its Sacramento Headquarters and its 20 [field offices](#) located throughout the state. If you need help with your sales and use tax account, contact your nearest field office. The addresses and telephone numbers for these offices are located on www.boe.ca.gov.

Doing business on the go: BOE's free mobile web applications

The BOE continues to make doing business on the go as easy and convenient as possible with our free mobile web applications tailored for mobile devices such as smart phones.

These free iPhones and Android applications enable mobile users to find the closest BOE office, verify a permit, or find the sales and use tax rate.

The BOE recently added the ePay app to the mobile options. ePay is a streamlined way to manage electronic payments and user account details on your mobile device by logging in with an eClient ID or an Express Login Code.

These web applications do not require taxpayers to download them to their phone; they simply provide free access to BOE information using the device's web browser.

Find out more about our mobile applications by going to our website and clicking on the [phone icon](#).

Connect with us with Social Media

The BOE uses Twitter, YouTube™, and Facebook® to provide the most recent and useful news to businesses and taxpayers.

You can follow us at twitter.com/CA_BOE_News to get alerts about rule changes, emergency relief for taxpayers, and other updates on sales and use taxes, special taxes and fees, and property taxes.

On [YouTube](#)™, you can watch educational seminars regarding property tax exemptions for nonprofit organizations, sales and use tax seminars, and efile demonstrations, as well as significant discussions from Board meetings.

Similarly, on [Facebook](#), you can get the latest news about BOE including the launch of Electronic Registration (eReg), a convenient, fast, and free way to register online for a permit, license, or account with the agency. You can also ask questions by submitting posts to the BOE page.

RSS (Rich Site Summary or Really Simple Syndication) is a web-feed format that is another helpful tool for us to communicate with you. Our RSS feed enables you to get the latest news from the BOE and read it on your computer or mobile device. To subscribe, click on the [RSS button](#) to begin the subscription process.





BOE Updates

It is easy to receive electronic updates from us to keep you up-to-date on changes in the law and regulations, and to provide more information on specific taxes and fees.

Receive BOE electronic updates

To subscribe to our free email list or “List Serve,” simply click on the [Sign Up for BOE Updates](#) link on our website and fill in the blanks with your name and email address.

By signing up for our List Serve, you will receive important information each month. For example, you will receive a monthly email with links to:

- Special Notices regarding tax rate changes
- Important notices regarding the Electronic Waste Recycling Fee or other fees
- Schedules of upcoming educational seminars for taxpayers and nonprofit organizations
- The [Tax Information Bulletin](#) (TIB) and other newsletters (discussed below).

Please note: This List Serve does not include all the BOE information made available. Urgent communications may also be sent through the List Serve more frequently than every 30 days. You should also maintain your subscription to other BOE email information lists to ensure that you receive the most up-to-date information about specific programs and activities.

Sign up for our newsletters

Also available on our List Serve are five free newsletters that are distributed with tax returns, mailed to interested parties, and available for download from our website. These newsletters include articles on the application of tax law to specific types of transactions, and other articles of interest:

- The TIB is a quarterly newsletter that includes sales and use tax information.
- The [Special Taxes and Fees Newsletter](#) contains information about special tax and fee programs and is published annually.
- The [Cigarette and Tobacco Products Newsletter](#) is geared directly to the cigarette and tobacco products taxpayers and is published annually.
- The [Motor Carrier Office Newsletter](#) includes information pertaining to motor carriers and the International Fuel Tax Agreement. It is also published annually.
- The [State Assessee Newsletter](#) contains information on the state assessee valuation process and is published annually in December.

Receive Special Notices

We issue special notices to provide information about changes in the tax or fee law or to clarify areas of the law that are frequently misunderstood. We mail the notices to affected groups or, when there are broad changes in the law, to everyone who pays the affected tax or fee. We also send notices explaining law changes to local governments, and notices of special events and seminars to taxpayers.

You can subscribe to receive special notices electronically through our online Sign Up for BOE Updates service on the website. You can also access past notices by clicking the quick link, [News, Notices, & Reports](#) on our website, then selecting [Special Notices](#).



Getting information by email: eBlasts

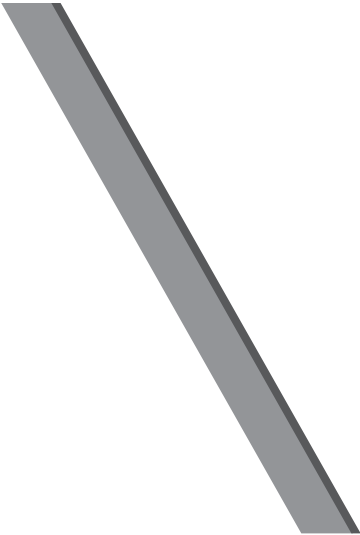
The BOE also sends “eBlasts” to taxpayers. An eBlast is an email sent simultaneously to a large targeted audience. These eBlasts or email messages are sent to taxpayers who have provided us with their email address. By sending an eBlast message, we provide customers with critical, time-sensitive BOE information.

Please note: BOE eBlasts are not the same as Special Notices. Although they sometimes contain the same information, Special Notices are posted to our website or mailed to taxpayers, while an eBlast is emailed to those appearing on our mailing list.



Electronic Services

We offer several options to make it easier for you to file your returns and pay your taxes or fees electronically. You can find them on our website under the [eServices](#) tab.





Reap the benefits of registering as an eClient

Being an eClient has many benefits. You can personalize your own User ID and password, view prior efiled returns, view electronic payments submitted, and change your business email address online. If you are a business owner or an authorized user, you can designate other individuals to perform electronic services on your behalf by calling our Taxpayer Information Section.

You may enroll yourself as an eClient if you are registered with the BOE as a business owner. To register you will need your BOE account number (seller's permit number) and your Express Login Code, your unique eight character code assigned to you by the BOE.

Consider filing electronically

The [Electronic Filing Program \(eFiling\)](#) is a fast, convenient, and easy way to file your tax returns and pay most tax amounts due online. The BOE provides a free eFiling option, BOE-file.

You can efile your:

- Sales and use tax accounts
- Use tax returns for qualified purchasers
- Motor vehicle fuel tax accounts
- International Fuel Tax Agreement (IFTA) accounts
- Cigarette tax accounts (distributors and manufacturers)

Please see our website and click on either the [eServices](#) tab or the [efile](#) logo for:

- The eligibility requirements
- An overview of the eFiling Program
- A list of the service providers

If you need additional assistance, you can call our Taxpayer Information Section.



Choose an electronic payment option

ePay

[ePay](#) allows you to submit your payments for previously efiled or paper-filed returns and prepayments online. You can also use ePay to pay other liabilities such as an audit. Submitting payments using ePay is fast and easy.

Electronic Funds Transfer

Electronic payments can be initiated over the Internet or by telephone.

- **eCheck (ACH Debit Payment)—eFile**
If you efile using [BOE-file](#), the BOE's free eFiling option, you are able to efile returns and make ACH debit payments in one transaction. The eCheck (also known as the ACH debit payment method) allows BOE to securely transfer funds from your bank account to the BOE's bank account.
- **ACH Debit Payment—Third Party**
Initiate an ACH debit payment via the Internet or telephone through the state's data collector, Link2Gov, a Metavante company, to authorize the transfer of funds. The ACH debit payment method allows BOE to securely transfer funds from your bank account to the BOE's bank account. Visit our website and click on the [eServices](#) tab, and then click on [Electronic Funds Transfers \(EFT\)](#), for more information. The

BOE does not charge for this method but your bank may charge a fee for this service.

- **ACH Credit Payment**

Under this method, you instruct your financial institution to debit your bank and credit the BOE's bank account. Visit our [website](#) and click on the [eServices](#) tab, and then click on [Electronic Funds Transfers \(EFT\)](#), for more information. The BOE does not charge for this method but your bank may charge a fee for this service.

Please note: You are required to pay by EFT if your average monthly tax or fee liability for your account goes above a certain amount. The amount varies depending on what type of account you have. Contact information for different account types is provided below.

Call for more information

For more information, visit our website and click on the [eServices](#) tab, and then click on [Electronic Funds Transfer \(EFT\)](#), or you may also call the BOE's EFT Helpline at 1-916-327-4229. EFT staff are available weekdays to answer your questions from 7:30 a.m. to 4:30 p.m. (Pacific time), excluding state holidays. Recorded information is available 24 hours a day.

For EFT questions on special taxes and fees, call our Taxpayer Information Section at 1-800-400-7115 (TTY:711). Staff is available to answer your questions weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Credit Card Payments

You can use your American Express, Discover Network, MasterCard, or Visa credit cards to make payments for:

- Sales and use tax returns and prepayments
- Special taxes and fees returns and prepayments
- Accounts payable
- Audit payments
- Fee payments

Accounts eligible to efile returns using BOE-file, the BOE's free efilng option, will be able to efile returns and make a credit card payment in one transaction.

You can also make a credit card payment over the Internet by visiting our website or calling the credit card processing vendor at 1-855-292-8931. The credit card vendor *will charge* for this service. To learn more about the credit card program, visit our website and click on [Pay by Credit Card](#), or call our Taxpayer Information Section.

Get started with eReg

In 2012, the BOE implemented a new electronic registration system called [eReg](#). With eReg, all it takes is one form to start the online process for the permits, licenses, and accounts you need to start your business.

Most accounts register instantly and will allow you to print your seller's permit immediately. For other accounts, you will receive an email notification or you can log in to check on the status of your application. You can print your permit or license from our website when you are notified your registration is complete.



Request relief online

[eRelief Requests](#) enable you to request that the BOE consider the cancellation of penalty and/or interest charges, or fees incurred.

Any taxpayer or feepayer, or their representative, can use this system to quickly and conveniently submit requests for:

- Relief from Penalty
- Relief from Interest
- Relief from Penalty and Interest Due to a Disaster
- Relief from Collection Cost Recovery Fee
- Declaration of Timely Mailing
- Extension of Time in which to File a Tax/Fee Return

With eRelief Requests, you only need your account number to get started.

If you are an eClient, you can login with your User ID and password. If not, you can start your eRelief Request with the Express Login code (assigned by the BOE and available on correspondence you received from us.) Your request will be acknowledged instantly and, in many cases, requests are processed immediately.

Request tax relief during a disaster

The BOE frequently offers emergency tax relief to businesses affected by Governor-declared emergencies including fires, floods, and earthquakes. Victims of Governor-declared emergencies may be given more time to file tax returns, receive relief from interest, receive property tax deferrals or adjustments, obtain refunds of taxes paid on damaged cigarettes and alcoholic beverages, and receive assistance in reconstructing financial records. We work closely with the media and the [California Emergency Management Agency \(CalEMA\)](#) to let you know what types of relief are available. You can request relief through our eRelief Requests system at www.boe.ca.gov.

Check permits or verify licenses

Online

If a customer submits a resale certificate to buy an item for resale, you should check with us to verify whether the seller's permit number appearing on the resale certificate is valid. You can check the status of a cigarette and tobacco products license, or whether a vendor of covered electronic devices (CEDs) is registered to collect and pay the electronic waste recycling fee. You can also use the site for verifying owners of underground storage tanks for the Underground Storage Tank Maintenance Fee Program. Go to the quick link, [Verify a Permit or License](#), on our website and enter the account or permit number.

When you enter the account or permit number you are checking, do not enter letters or dashes; simply enter the numbers. You can print out the reply information and keep it with your tax records.

You can access the same information from your cell phone by clicking on the cell [phone icon](#) on the BOE website and choosing to verify a permit.



By phone

Call us to verify the seller's permit of your customer. Enter the account or permit number and use either our automated service or call our Taxpayer Information Section.

1. Automated Seller's Permit Verification Service: 1-888-225-5263

You may call this toll-free number at any time to verify a seller's permit. You will not have access to a customer service representative at this number.

2. Taxpayer Information Section: 1-800-400-7115

You can ask one of our customer service representatives to verify the permit number. Representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Mexican Merchant Resale Verification

To verify the validity of Mexican merchant identification cards or resale certificates, please call our San Diego office at 1-858-385-4700, or contact your local BOE [field office](#).

Order cigarette stamps

Licensed cigarette distributors can order cigarette stamps and check on the status of their orders online. To use this system, you must be a registered stamp purchaser and have a valid email account, User ID, and password.





Free Seminars, Classes, and Videos

Keeping up with changing tax laws can be challenging for any business. We offer training and assistance to help you stay informed. Event information is also available on our website. Click on the quick link, [Outreach & Events](#).

Seminars

Business Tax Days or Fairs

Each year, the BOE, the [Employment Development Department \(EDD\)](#), the [Franchise Tax Board \(FTB\)](#), the [Internal Revenue Service \(IRS\)](#), and local government agencies participate in several free, all-day, educational conferences for business owners. At our information booths in the exposition area of each seminar, you can find answers to your questions. You can also take classes given by our tax experts. We announce the events by sending emails, mailing invitations to area businesses, displaying posters, and distributing flyers in public places (including libraries and government offices), and advertising in the local print and broadcast media. You can register online for these seminars by clicking on the quick link, [Outreach & Events](#), then [In Person Seminars](#).

Industry Seminars

We provide periodic free industry-specific seminars to help particular businesses better understand how to apply the law. If you are a registered taxpayer, we will let you know when a seminar is scheduled for your industry group. You can also check our website for events in your area.

Nonprofit Educational Seminars

We conduct free full-day, multi-agency nonprofit seminars for nonprofit and exempt organization participants throughout California. These events bring together BOE legal, sales and use tax, and property tax experts as well as representatives of the EDD, the FTB, the IRS, and the [Attorney General's Office \(AG\)](#). Participants are able to attend presentations and receive individualized tax advice. Continuing Education (CE) credits are offered to those who attend the workshop.

California Cigarette & Tobacco Products Licensing Seminars

We also offer interactive classes on our Cigarette and Tobacco Products Licensing Program and related tobacco tax laws. The classes are designed to inform, answer questions, and help California sellers of cigarettes and tobacco products understand their requirements and avoid penalties. You will learn:

- Who must be licensed
- What brands of tobacco can be sold in California
- What records must be maintained on the premises
- What to expect during a tobacco inspection
- When tobacco products may be seized
- How to avoid fines and penalties
- What rights taxpayers have

Classes

Basic Sales and Use Tax Classes

The BOE offers classes that take you through the tax basics of owning and operating a business. The instructor-led classes teach participants how to prepare and file a sales and use tax return, support and report exempt sales, use a resale certificate, determine what is taxable and nontaxable labor, and maintain adequate records.

You can register online for these classes by clicking on the quick link,



[Outreach & Events](#), then [In-Person Seminars](#), and then [Sales and Use Tax](#). The schedule on the web gives the date, time, place, and language of each of the classes. Select the course title that most interests you and click on the *Submit* button. The roster of classes under that topic will appear with up-to-date information including parking availability. Currently, classes are scheduled in English, Spanish, and Chinese (Cantonese and Mandarin).

Sales and Use Tax Return Preparation Classes

Some of our [field offices](#) offer free tax return preparation classes to help you complete your sales and use tax return. They are held each quarter before the quarterly return due date. Some offices offer classes in Spanish or other languages. You can register online for these classes by clicking on the quick link, [Outreach & Events](#), then [In-Person Seminars](#), and then [Sales and Use Tax](#) for an up-to-date roster of available classes.

Virtual Seminars

We offer [Online Seminars](#) designed to give you access to the information that is presented at the various live BOE seminars. Here, you can learn about a variety of topics that may affect your business or organization on your own time and at your own pace.

Seminars for Nonprofit, Exempt, and Faith-Based Organizations

The online [Nonprofit Seminar](#) material covers the information presented at the live BOE seminars for nonprofit, exempt, and faith-based organizations. Much of this information is also presented in other languages. To locate this information, simply click on the quick link, [Outreach & Events](#), and then click on the [Online Seminars](#) selection.

Topics include:

- [Property Tax Exemptions for Nonprofit Organizations](#) provides information and guidance to nonprofit organizations that own or lease property. Subjects covered in the presentation include eligibility for the welfare exemption as well as guidelines for filing for the exemption.
- [Sales and Use Tax for Nonprofit Organizations](#) assists nonprofit and faith-based organizations in understanding how sales and use tax laws impact them. It also covers the information these organizations need to fulfill their tax obligations. Other topics include fundraising, food, sales, exemptions, and taxable activities.
- [Nonprofit and Exempt Publications](#) contains publication lists and resource links categorized under specific headings that are helpful to nonprofit organizations.

Small Business Owner Presentations

Our [Business Owner](#) webpages give you access to the information that is presented at the BOE's live Small Business Fairs. In addition, much of this information is also presented in other languages. Whether you are planning to start a new business or grow an existing one, you will find useful information here. To locate this page, click on the quick link, [Outreach & Events](#), and then click on [Online Seminars](#).

Topics include:

- [Introduction to Sales and Use Tax](#) explains the fundamentals of making sales in California, obtaining a seller's permit, applying taxes to purchases, and claiming exemptions and deductions.



- [How to Avoid Common Sales and Use Tax Problems](#) helps you avoid some of the most common sales and use tax mistakes by covering the three basic aspects of the Sales and Use Tax Law. The presentation also covers common types of noncompliance, the basic elements of resale certificates, and the penalties for improper use of the resale certificate.
- [Other Business Owners Resources](#) connects to various government agencies and organizations that support small businesses.

Online Classes

Basic Sales & Use Tax

As an alternative to attending an instructor-led class, you can see our online presentations, which provide the same sales and use tax information in a self-paced environment. Visit our website and click on the link, [Outreach & Events](#), and then click on [Online Seminars](#). In addition, much of this information is also presented in other languages.

eFile Introduction & Registration

Watch the [eFile Video Tutorial](#) to learn how to register as an eClient on the Internet. The [eFile Video](#) is also available in Spanish.

eFile Demonstration

The [eFile Demonstration](#) provides hints and reminders as it instructs you how to properly complete the return. The demo is also available in Spanish.

eFile Use Tax Video

This [tutorial](#) is a helpful, step-by-step video that explains how to complete the use tax return. Specific to use tax, the video provides you with the basic information you will need to successfully finish the use tax return. A Spanish version is also available.

An Important Message from the Taxpayers' Rights Advocate Office

This three-minute [video](#) explains what services are available to you once you have exhausted all other avenues and have not been able to resolve your tax or fee problem. It gives you contact information and resources where you can find out more about your rights as a taxpayer.

Cigarette and Tobacco Retail Sales

This [presentation](#) informs retailers about licensing, inspections and invoices, seizures, citations and violations, penalties and fines, and suspended and revoked licenses, as well as appeals. These videos are also available in a number of languages.

Your Appeal Hearing

To assist taxpayers with appeals, the BOE created an [online video](#) for those who plan to represent themselves during their hearings before the elected Board Members.

This ten minute video assists taxpayers new to the appeal and hearing process and will help you understand how to prepare for the hearing. It offers a breakdown of BOE literature provided to appellants, explains the hearing schedule, and directs taxpayers to other helpful BOE resources.

In addition, the video includes informal advice, such as visual guides to



using the microphone and information on how to make the best use of the time provided in the hearing.

You may also download [publication 143](#), *Your Appeal Hearing before the Board Members*, which is the companion piece to the video.

Your Property Tax Assessment Appeal

This [video](#) was specifically designed to assist property taxpayers planning to appeal their residential property assessment. This 25-minute video covers the application process and hearing details, defines terms, and discusses basic appraisal techniques. It also explains what exactly can be appealed and outlines the timing of the appeal application process.

You may also download [publication 30](#), *Residential Property Assessment Appeals* that contains more detailed information.



BOE Assistance

The BOE is committed to helping all California businesses and individuals comply with the state's complex and changing tax laws.

The agency offers a full range of services tailored to the diverse needs of the state's businesses from 24-hour electronic services to personal assistance with tax compliance questions.



Request written tax advice

If you have specific or complex questions regarding how tax applies to your business transactions, you may mail us a written request for clarification. Please send your request to the BOE office that handles your account. You can find a list of [field offices](#) on our website. Be sure to identify yourself (or, if you're writing for someone else, identify that person), include your account or permit number, and fully describe the facts and circumstances of the transaction in your request.

Our staff will mail you a written response. If we later determine that our written advice regarding a transaction was incorrect, you may be relieved of certain taxes, penalties, and interest under specific circumstances.

More information is available on our form, [BOE-8, Get It in Writing](#), under the [Forms & Publications](#) tab on our website.

Contact the Taxpayers' Rights Advocate

If you are unable to resolve a problem through normal channels (for example, by speaking to a supervisor) or if you would like to know more about your rights under the law, please contact the Taxpayers' Rights Advocate for help.

You may write to:

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

Or call toll-free: 1-888-324-2798, or fax: 1-916-323-3319, or email at www.boe.ca.gov/info/emailtra.htm.

To learn more about the Taxpayers' Rights Advocate Office and your rights, visit our website and click on the [Your Rights](#) tab.

Take advantage of the Tax Appeals Assistance Program

Taxpayers and others with appeals before the Board Members are able to seek free legal assistance through the BOE's Tax Appeals Assistance Program, which is overseen by the Taxpayers' Rights Advocate.

Qualified law students, who are supervised by BOE tax attorneys, advise individual clients with pending appeals before the Board, research and draft appeal briefs, and handle other matters on behalf of the client. Assistance is offered to qualifying individuals (the program is available for those with a liability not more than \$20,000) with state income tax appeals, consumer use tax appeals, and cigarette and tobacco license appeals, for which a decision by the Board of Equalization has been requested.

Please note: The BOE's Tax Appeals Assistance Program is not able to provide assistance with appeals of property tax assessment. Please contact your county or see the BOE's [Your Property Tax Assessment Appeal](#) video.

To seek assistance through the Tax Appeals Assistance Program, please call the Program Coordinator in the Taxpayers' Rights Advocate Office at 1-916-319-9199. To learn more about the program, follow the link on the [Taxpayers' Rights Advocate Office](#) webpage.

Ask for a Taxpayer Educational Consultation

The BOE offers individualized tax education and assistance to new taxpayers during their first year of business through the Taxpayer Educational Consultation Program. Experienced BOE auditors perform the consultations. During your consultation, the auditor discusses business operations and keeping records with you and reviews a few sample transactions in your records. The auditor also explains the application of taxes that apply to your operations and potential problem areas that may affect the proper reporting of the taxes.

Taxpayers must meet certain requirements to participate in the program. To see if you qualify, contact your nearest BOE [field office](#).

Request a speaker

As one of our outreach programs, we provide speakers at programs for professional societies, industry and trade groups, governmental organizations, and local schools statewide in order to educate taxpayers about their rights and responsibilities. We also provide speakers for seminars for business owners in other languages such as Chinese, Spanish, Korean, Thai, and Vietnamese.

If you are interested in securing a speaker for your event, you may contact our Outreach Services Division at 1-916-552-9092 or your local BOE field office.

Request language assistance

The BOE translates many publications to assist non-English speaking taxpayers. The free publications cover general tax information and information geared to specific types of businesses. Our most commonly requested publications are available in Chinese, Korean, Spanish, and Vietnamese. In addition, we have visual training on subjects such as eReg and Cigarette Tax laws. You can find all this information under the [Languages](#) tab on website.

Throughout the state, our bilingual staff provides services to taxpayers who need help in languages other than English. Assistance is available through our Taxpayer Information Section, as well as our field offices. We also provide interpreter services for Board hearings. You can make arrangements with the Board Proceedings Division before your hearing by calling 1-916-322-2270.

Have equal access to BOE services

The BOE complies with the Americans with Disabilities Act (ADA) and provides equal public access to our services. Documents in alternative formats and other reasonable accommodations may be requested from BOE's ADA Coordinator who can be reached by writing to:

ADA Coordinator
 State Board of Equalization
 PO Box 942879
 Sacramento, CA 94279-0019

If you need accommodation under the ADA, you may also contact your local BOE field office.

Publicaciones disponibles en su idioma
 以您的母語出版的出版物
 c 艮 Phầm Có Sẵn Trong Ngôn Ngữ Của Quý Vị

Request public records

The BOE is required to make certain public records available to everyone. In fact, the public records you want may already be on our website. We suggest you check the website and, if you don't find what you need, you may contact us to see or get copies of public records.

You will need to file a written request for specific public records. Within ten days of the date we receive your request, we will notify you whether we can legally share those records with you. If we can disclose the requested records, we will either provide you with the records, or give you an estimate as to when they will be ready. If the law prohibits us from disclosing certain records, we will send you a letter explaining the reason.

If you need more information about obtaining public records from us, please contact our Disclosure Officer at 1-916-445-2918, or see our website at <http://www.boe.ca.gov/info/publicrecords.htm>.



Our Board Members

The Board's five Members serve concurrent four-year terms as the nation's only elected tax commission. Their popular election ensures that the BOE's tax program administration remains directly accountable to the people.

Four members are elected by district. The fifth member, the State Controller, is elected at large and serves in an ex officio capacity.



Find Your Board Member

The [Find Your Board Member](#) feature on our website allows you to key in your address and quickly find which Board Member represents your district. Once you have entered your address, the contact information for your Board Member appears. This information includes the Member's email address and website. You can also find your nearest field office from this screen by clicking on the button.

Using this feature, you can communicate directly with your Board Member by email or by phone.

Board Member Homepages

Each of our Board Members maintains a [homepage](#) on our website where you can learn more about them. There you will find more information about your specific Board Member, your district, upcoming educational opportunities, and ways to contact the Member.

Public Meetings

If you attend a public BOE meeting, you will have the opportunity to observe our elected Board Members as they carry out their official duties. You may also participate in public hearings and comment on proposed regulations before they are adopted. Our meetings are held throughout the year, usually two to three weeks apart. The Board meets monthly primarily in Sacramento and, as necessary, in other locations throughout California, such as Culver City.

You can watch the Board meeting online as well. Click the [Meetings](#) quick link and select [Board & Committee](#) meetings. Scroll down to the heading, *Agenda Notice*, *Preliminary Record of Board Actions*, *Minutes*, and *Webcasts*, to select the meeting of your choice. At this location you can also see the monthly *Board Meeting Agendas* and archived webcasts.

Taxpayers' Bill of Rights Hearings

The BOE holds annual [Taxpayers' Bill of Rights hearings](#) in Sacramento and Culver City. During the hearings, the Board Members listen to the public's suggestions, comments, and concerns.

The BOE conducts separate Taxpayers' Bill of Rights hearings regarding business taxes and property taxes. At the business taxes hearings, you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes. At the property taxes hearings, you can comment on state and local property tax administration.

The hearings are announced in the BOE's tax newsletters, noticed on the BOE's website, and advertised on flyers and posters, which are distributed and displayed in public places, including libraries and government offices. To be placed on a hearing notification list, please contact the Taxpayers' Rights Advocate at 1-888-324-2798.





feedback

How Are We Doing?

Drop us a line or give us a ring. We would like to hear about your BOE experience and are happy to answer any questions.

Have a suggestion?

We would like to hear about your BOE experience. Each of our office locations has a VIP suggestion box and customer service survey forms to let us know how we are doing. We appreciate your comments and suggestions and use them to help improve our programs and services.

Complete a Customer Service Survey

We appreciate hearing from our taxpayers and encourage you to fill out a customer survey. We include surveys in some of our correspondence to you. You can also go to our website and fill it out. Find the survey under the [Contact Us](#) tab.

An online customer service survey is available for audits of special taxes and fee accounts. You can find it on our website under the [Taxes & Fees](#) tab and then by selecting one of our programs.

Complete an audit survey form

Following a sales and use tax audit, taxpayers are encouraged to provide their comments by completing an audit survey form. The surveys provide valuable information on the effectiveness of the BOE's audit program and help us improve procedures to better serve the business community and taxpayers.

An online audit survey is also available for audits of special taxes and fee accounts. The survey can be found on our website under the [Taxes & Fees](#) tab and then by selecting one of our programs.

Fill out an eServices survey form

The eReg and the eRelief Request surveys are also available. The survey responses will allow the BOE to improve our eServices functionality. The surveys can be found online on our website under the [Contact Us](#) Tab.





Free BOE Publications

We have a number of publications available to answer your tax and fee questions. They include general information, publications for specific types of business activities, tax and fee laws, and other printed materials.

Many publications are also available in other languages.



Publication 347, *BOE Publication and Resource DVD*

The *BOE Publication and Resource DVD* contains tax and fee publications directing you through the entire process from starting your business through accurately filing returns, to your rights as a California taxpayer or feepayer. It also contains a number of videos and virtual seminars that will give you information that may help your business or organization.

Ordering Publications

You can obtain publications by:

- Visiting our website at www.boe.ca.gov and accessing the publications you need.
- Requesting publication 347, *BOE Publication and Resource DVD*, on our online ordering system, on our website.
- Calling our toll-free number, 1-800-400-7115, and requesting that we mail you a copy of the publication you need (leave a message at any time or talk to a representative during normal business hours) or by using our automated faxback service, available 24 hours a day.
- Visiting your nearest BOE [field office](#). Please call first to make sure the item you need is in stock.

About Edition Dates

Publications are shown with the most recent revision date. (The revision date for non-English publications may be different than the English version.) We revise our publications periodically. If you want to make sure you have the most recent edition, please check the list of publications on our website or call our toll-free number for assistance.



Search

Appendix 1: BOE DVD Contents

The *BOE Publication and Resource DVD* helps taxpayers to comply with the tax laws and may be used with this resource guide.

The DVD provides tax publications guiding you through the entire process from starting your business through filing returns, as well as informing you about your rights as a California taxpayer.

Some of these publications are also available in other languages.

Section 1: Start Your Business

- 51 **Board of Equalization Resource Guide to Free Tax Products and Services for Small Businesses**—provides a listing of all the free products and services (including eFiling) the BOE provides to taxpayers. You can find descriptions of helpful publications as well as educational classes and seminars that are available as resources for those doing business in California.
- 73 **Your California Seller's Permit**—contains useful information for small business owners about why, how, and when to obtain a seller's permit and includes information on applying taxes to sales, reporting taxes in general, using eServices, and keeping records. It also explains the use of a resale certificate and discusses procedures for buying, selling, or discontinuing a business.
- 107 **Do You Need a California Seller's Permit?**—provides concise information about the reasons and requirements for obtaining a seller's permit and also explains the difference between a seller's permit and a resale certificate.
- 170 **Striking Gold in California**—This is a collaborative publication written by the BOE, EDD, FTB, and IRS, that has helpful information about how taxes apply to small businesses. It also identifies all of the relevant federal and state tax agencies, and provides contact information for the various state and federal tax agencies.

Helpful Publications

- 42 **Resale Certificate Tips from the California State Board of Equalization**—explains when to use a resale certificate. It includes a table that lists the type of businesses, the types of products each category of business may purchase for resale, and the types of taxable products each category of business may purchase.
- 44 **District Taxes (Sales and Use Taxes)**—is a guide to the application of district tax to your sales and purchases. This resource begins by explaining what a "district" is, what "district taxes" are, and who is responsible for paying them. It then continues by covering the specific application of district tax to various types of transactions including sales across district lines.
- 53B **10 Sales & Use Tax Questions for the Business Person**—answers the ten most common sales and use tax questions asked by a business person.
- 58A **How to Inspect and Correct Your Records**—provides information to help individuals who wish to gain access to or correct personal information about themselves in BOE records, as permitted by the Information Practices Act.
- 61 **Sales and Use Taxes: Exemptions and Exclusions**—contains two comprehensive listings of the exemptions and exclusions from California sales and use taxes. The first list is organized by category; the second is alphabetical. Both lists give a general description of the exemptions and exclusions.
- 71 **California City and County Sales and Use Tax Rates**—lists all the city and county tax rates in alphabetical order.
- 103 **Sales for Resale**—breaks down the complicated matter of sales for resale into easy-to-understand terms. The publication explains what information should be provided on a resale certificate, when a resale certificate should be accepted, and how a seller's permit number on a resale certificate can be verified.
- 105 **District Taxes and Delivered Sales**—covers the basic rules of applying district tax to sales of merchandise delivered in California.

- 109 **Internet Sales**—explains when your Internet sales are subject to California sales and use taxes.
- 116 **Sales and Use Tax Records**—describes the general sales and use tax recordkeeping requirements for most businesses.
- 217 **Use Tax—Guide to Reporting Out-of-State Purchases**—defines use tax on out-of-state purchases of merchandise, clarifies how it applies, and explains how to pay it.

Out-of-State Sellers

- 53A **10 Consumer Sales and Use Tax Questions**—answers the ten most common sales and use tax questions asked by consumers.
- 77 **Out-of-State Sellers: Do You Need to Register with California?**—gives an overview of the registration requirements for out-of-state retailers who are also engaged in business in California.
- 101 **Sales Delivered Outside of California**—explains when California sales tax applies and does not apply to merchandise delivered outside of the state.
- 104 **Sales to Residents of Other Countries**—helps you to determine how tax applies when you sell an item to a resident of another country.
- 178 **Voluntary Disclosure Program**—discusses the two voluntary disclosure programs for reporting use tax, the In-State Voluntary Disclosure Program for purchases bought from a retailer outside the state, and the Out-of-State Voluntary Disclosure Program for sales to consumers in California.

Section 2: File Your Return

Publications to Get You Started

- 89ST **EFT Quick Reference Guide/Special Taxes Electronic Funds Transfer (EFT) Program**—offers an overview of Electronic Funds Transfer (EFT) information for Special Taxes accounts.
- 159 **eFile Guide**—explains the benefits of efilng, gives an overview of our BOE-file system, and specifies how to register and file your return and payment.
- 159CCG **Credit Card Payment Guide**—explains the easy, convenient, and secure method to pay taxes and fees by credit card over the Internet, at BOE offices, or over the telephone.
- 159EFT **eFile Guide for EFT Accounts**—outlines why BOE-file is the easiest and fastest way to file your return and make your EFT payment in one easy and paperless transaction.
- 172 **IFTA eFile Guide**—explains the benefits of efilng, gives an overview of our BOE-file system, and specifies how to register and file your return and payment for International Fuel Tax Agreement (IFTA) clients.
- 214 **Doing Business Just got Easier with eReg**—explains what electronic registration is, how it works, and what you need to get started.

Publications to Help You File Your Return

- 44 **District Taxes (Sales and Use Taxes)**—See Section 1.
- 61 **Sales and Use Taxes: Exemptions and Exclusions**—See Section 1.
- 71 **California City and County Sales and Use Tax Rates**—See Section 1.
- 73 **Your California Seller's Permit**—See Section 1.
- 75 **Interest and Penalties**—explains when interest and penalty charges apply and how they are calculated. Information is also provided on situations where interest and penalty charges can be waived.

- 82 [Prepaid Sales Tax and Sales of Fuel](#)—covers the requirements for collecting a prepayment of sales tax on fuel and should be of particular interest to wholesalers and suppliers of fuels.
- 103 [Sales for Resale](#)—See Section 1.
- 116 [Sales and Use Tax Records](#)—See Section 1.

Section 3: Tax Rates

- 44 [District Taxes \(Sales and Use Taxes\)](#)—See Section 1.
- 71 [California City and County Sales and Use Tax Rates](#)—See Section 1.
- 105 [District Taxes and Delivered Sales](#)—See Section 1.

Section 4: Close Your Business

- 56 [Offer in Compromise](#)—explains the BOE Offer in Compromise Program for individuals and businesses that cannot pay the full tax or fee balance they owe. This program is also available to qualified open businesses.
- 57 [Innocent Spouse Relief from Sales and Use Tax](#)—outlines when innocent spouse relief from sales and use taxes is available to persons who are divorced or separated.
- 58A [How to Inspect and Correct Your Records](#)—See Section 1.
- 74 [Closing Out Your Seller's Permit](#)—explains when and how to close out your seller's permit with the BOE.
- 116 [Sales and Use Tax Records](#)—See Section 1.
- 117 [Filing a Claim for Refund](#)—explains how to file a claim and establish that you are entitled to a tax refund.

Section 5: Special Taxes and Fees

Alcoholic Beverage, eWaste, Emergency Telephone Surcharge, Environmental Fee, Tire Fee, Fuels and Other Special Taxes and Fees Programs

- 39A [Emergency Telephone Users \(911\) Surcharge](#)—provides basic information to taxpayers about the Emergency Telephone Users Surcharge Program. It covers who must register, what the tax rate is, when payments are due, and how the revenues are used.
- 88 [Underground Storage Tank Fee](#)—provides general information about the fee associated with owning an underground storage tank in California and using it to store petroleum products.
- 90 [Environmental Fee](#)—provides basic information about the Environmental Fee for hazardous materials including what the fee is, what industry groups are affected, which businesses and organizations must file returns and pay the fees, and how and when the fees are due.
- 91 [California Tire Fee](#)—provides a summary of the California Tire Fee and answers basic questions from what the tire fee is to how to pay it.
- 92 [Alcoholic Beverage Tax](#)—Written as a summary for sellers, manufacturers, and importers of alcoholic beverages, this publication answers the frequently asked questions about the alcoholic beverage tax including what it is, who owes it, and what is the tax rate.
- 94 [Occupational Lead Poisoning Prevention Fee](#)—explains the basic elements of this fee. It covers what the fee is, who pays the fee, how payments are made, and when waivers apply.

- 95 **Electronic Waste Recycling Fee**—gives a basic overview of the fee from what is taxable, to who must pay the fee.
- 96 **Biodiesel and California Tax**—explains how California fuel and sales taxes apply to the production, sales, use, and importation of biodiesel and other biofuels.
- 167 **Straight Vegetable Oil (SVO)**—Waste Vegetable Oil (WVO) Biodiesel Outreach—notifies you that the California Road Tax applies to you if you have modified your vehicle to run on SVO or WVO.
- 168 **Waste Vegetable Oil (WVO)**—notifies you that the California Road Tax applies to you if you use WVO to produce biodiesel fuel.

Cigarette and Tobacco Products Taxes

- 63 **California Distributor Licensing and Tax Stamp Guide**—Written for California cigarette distributors, this guide provides information on how to purchase California cigarette tax stamps. It also includes some general information on cigarette and tobacco product taxes and how to become a licensed cigarette distributor.
- 78 **Sales of Cigarettes and Tobacco Products in California**—License Requirements for Retailers—is an overview of the license requirements for those who make retail sales of cigarettes and tobacco products in California. It answers the most frequently asked questions such as who needs a license, how to apply for a license, what a license costs, and what enforcement measures are taken for noncompliance.
- 93 **Cigarette and Tobacco Products Taxes**—provides basic information about two types of excise taxes—the cigarette tax and the cigarette and tobacco products surtax. It describes what is covered by which tax and who is required to register.
- 152 **Cigarette and Tobacco Product Inspections**—gives an overview of the routine inspection process authorized by state laws that control the sale of cigarette and tobacco products in California.
- 403 **New California Counterfeit-Resistant Cigarette Tax Stamp**—shows the new counterfeit-resistant cigarette tax stamp implemented in January 2005 and explains why it was created.
- 407 **Master Settlement Agreement**—explains why the BOE performs the cigarette and tobacco product inspections, how BOE inspectors verify your inventory, and what law established the inspections.
- 429 **Flavored Cigarettes Banned in the United States**—provides information about flavored cigarettes and roll-your-own tobacco that are banned from manufacture, import or sale in the United States. It also explains the importance of the California Tobacco Directory that lists the flavored cigarettes and roll-your-own tobacco brands from manufacturers that have timely and accurately met certification requirements.

Motor Carrier Office

- 12 **California Use Fuel Tax: A Guide for Vendors and Users**—helps you understand California's use fuel tax. It is an introduction to the use fuel tax and covers the kinds of fuel subject to the tax, the tax rates, and those persons responsible for collecting or paying the tax.
- 50 **California IFTA Guide to the International Fuel Tax Agreement**—IFTA is an agreement among the states and the provinces in Canada that simplifies fuel use tax reporting by motor carriers that travel both inside and outside California. This guide explains your responsibilities as an IFTA licensee. It addresses California's IFTA licensing procedures, license and decal fees, security requirements, IFTA credentials, license renewals, cancellations, revocations, and licensing requirements for leased vehicles.

- 50A **California IFTA Introduction to the International Fuel Tax Agreement—Consolidated Fuel Tax Reporting for Interstate Motor Carriers**—An abbreviated version of publication 50, this publication defines IFTA and answers the frequently asked questions about IFTA.
- 84 **Do You Need a California Fuel Permit or License?**—gives a brief overview about California fuel permits for diesel-powered vehicles used in interstate commerce and vehicles powered by liquefied petroleum gas (LPG), liquefied natural gas (LNG), compressed natural gas (CNG), or certain alcohol fuels.
- 172 **IFTA eFile Guide**—See Section 2.

Section 6: Helpful Publications by Business Type and Need

Business Type (Industry Specific)

- 9 **Construction and Building Contractors-Sales and Use Taxes**—helps you understand how sales and use tax applies to construction and building contractors.
- 22 **Dining and Beverage Industry**—helps you understand how sales and use tax applies to businesses that sell meals or alcoholic beverages, or both—such as bars, delicatessens, restaurants, and catering operations. It also contains information on how tax applies to complimentary food and beverages provided to guests at lodging facilities.
- 24 **Liquor Stores**—helps you understand how sales and use tax applies to liquor stores and uses examples to explain what are taxable and non-taxable sales. It is not designed to apply to grocery stores, drug stores, department stores having liquor departments, or bars having off-sale licenses. These businesses are covered in separate publications.
- 25 **Auto Repair Garages and Service Stations**—A general guide to how sales and use tax applies to the operations of vehicle repair garages and service stations, portions of this text are also useful for taxpayers who operate mini-marts selling fuel. In addition to addressing sales and use tax issues, this publication includes information on the Diesel Fuel Tax Law, the Use Fuel Tax Law, the Motor Vehicle Fuel Tax Law, the California Tire Fee Law, the Oil Recycling Fee Law, and the Underground Storage Tank Maintenance Fee Law. These taxes and fees may also apply to your business operations.
- 27 **Drug Stores**—designed for persons who are responsible for drug store sales and purchases, it provides information on the taxability of common drug store transactions, such as sales of prescription drugs and sales of magazines, beauty supplies, food products, and so forth.
- 31 **Grocery Stores**—designed for owners, managers, and other operators of grocery stores, it provides basic information on the application of sales and use tax to grocery store sales and purchases. This publication defines a “grocery store” as an establishment engaging in the sale of food products and related items as its principal line of business. The term also includes separate grocery departments in department stores but does not include delicatessens, country or general stores, and establishments that handle groceries as a sideline.
- 34 **Motor Vehicle Dealers**—As a motor vehicle dealer, you must generally report tax on your vehicle sales to the BOE. This publication provides information on the taxability of vehicle sales and of charges associated with those sales, such as charges for license fees and dealer-installed extras. Information is also provided in this publication on the tax impact of trade-ins, discounts, rebates, and factory-dealer incentives. It also discusses sales that are exempt from sales and use tax, vehicle leasing and rentals, and mobile transportation equipment.

- 35 **Interior Designers and Decorators**—Many charges made by interior designers and decorators are subject to sales tax. This publication explains how tax applies to charges for sales of merchandise, professional fees, labor, subcontracted work, and shipping and delivery. It also addresses how tax applies to work involving improvements to real property, such as residential and commercial buildings.
- 36 **Veterinarians**—helps you to understand how sales and use tax applies to veterinary practices, including clinics, hospitals, or centers operated by veterinarians. In this publication, the term “veterinarian” is not limited to individuals, but also includes any firm, partnership, joint venture, association, limited liability company, corporation, syndicate, or any other group or combination acting as a unit to provide veterinary services.
- 37 **Graphic Design, Printing, and Publishing**—This publication pertains to the graphic arts industry, and is designed to help you determine what is taxable in the creation and production of artwork for visual communication, web or software design, the separation of artwork into individual colors for printing, typography, bookbinding, sign making, publishing, advertising and product packaging, digital prepress instruction, production of printed matter, and other related activities.
- 38 **Advertising Agencies**—discusses the rules that apply when advertising agencies purchase products and services on behalf of clients. It also helps advertising agencies determine when they are regarded as a retailer and how tax applies to their sales as retailers.
- 40 **Watercraft Industry**—A general guide to information useful to watercraft sellers, brokers, purchasers, and operators. It explains watercraft principal use and functional use exemptions. It contains information on the taxability of watercraft sales, methods of tax reporting and payment, and the respective tax reporting responsibilities of registered sellers, brokers, and buyers. It also contains information on sales of exempt watercraft.
- 45 **Hospitals and Other Medical Facilities**—discusses the taxability of charges for medicines, other medical products and services, and food. The guidelines discussed in this publication are useful for all hospitals and medical facilities regardless of ownership, except those operated by the federal government. It may also be useful to medical supply companies and other members of the medical care industry.
- 47 **Mobilehomes and Factory-Built Housing**—explains how sales and use tax applies to sales and purchases of mobilehomes and factory-built housing. It provides basic information on dealer sales of new mobilehomes and related items, and describes common mobilehome dealer purchases, including purchases for resale. This publication also discusses the purchase of mobilehomes for delivery in California. However, it does not address your obligations under property tax laws, mobilehome registration requirements, and building permits.
- 52 **Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration**—either sales or use tax applies to the sale or purchase of vehicles or vessels for use in California unless an exemption applies. This publication contains examples of vehicle and vessel transfers that are not subject to California use tax, and explains how to apply for a BOE-111, *Certificate of Use Tax Clearance*, if you purchase a vehicle or vessel in an exempt transaction.
- 62 **Locksmiths**—provides basic information on locksmith transactions, particularly those that involve work on personal property such as automobiles, furniture, boats, and improvements to real property such as houses. It also describes how tax applies to charges for labor, materials, and supplies including trip or service charges and delivery charges. In addition, this publication contains information on recordkeeping and making sales and purchases for resale.

- 64 **Jewelry Stores**—explains how and when sales and use tax applies to charges for jewelry including labor charges. It explains how tax applies to charges for repair parts, sales to out-of-state and foreign customers, discounts, trade-ins, and credit sales. It explains the exemption for sales in bulk of monetized bullion, nonmonetized gold or silver bullion, and numismatic coins. It also provides you with general information on how sales and use tax applies to your purchases of merchandise for resale, supplies for repairs, and other materials to use in the operation of your business.
- 66 **Agricultural Industry**—explains how sales and use tax applies to the sale and purchase of agricultural-related supplies, equipment, machinery, and diesel fuel. It discusses the sale and purchase of food animals, feed, seeds, plants, rootstock, fertilizer, and liquefied petroleum gas (LPG) used on farms and in residences. It also explains all the special sales and use tax exemptions that apply.
- 68 **Photographers, Photo Finishers, and Film Processing Laboratories**—explains how sales and use tax applies to the sale and purchase of photographs and related products, as well as how tax applies to purchases of materials and supplies for your photography-related business. It also identifies common nontaxable sales, and describes special situations that may apply to your photography-related business.
- 111 **Operators of Swap Meets, Flea Markets, or Special Events**—defines the terms, “swap meet,” “flea market,” and “special event,” and discusses the documentation sellers and vendors must provide to the owner of an event in order to sell merchandise.
- 118 **Vending Machine Food Sales**—explains when you need a seller’s permit to make food sales through a vending machine. It also describes the difference between “partially taxable” sales and “fully taxable” vending machine sales. Additionally, a table helps you calculate the tax you owe on taxable sales.
- 120 **Cell Phones and Other Wireless Telecommunication Devices**—explains how tax applies to sales and purchases of cell phones even when they are advertised as “free.” The application of tax is the same for pagers and other wireless telecommunication devices.
- 122 **Buying and Selling Dogs, Cats, and Other Nonfood Animals**—sales and use tax generally applies to sales and purchases of animals (including birds, reptiles, and insects) that do not meet the definition of “food animals,” whether they are used for working stock, breeding, pets, or other purposes. This fact sheet defines “nonfood” animals and explains how tax applies to purchases of food, medicine, and supplies for these animals.
- 125 **Dry Cleaners**—If you provide only cleaning and preservation services and do not sell items or perform alterations, you do not need a seller’s permit or owe sales tax. However, if you sell miscellaneous merchandise such as lint brushes and laundry bags, or if you often alter, repair, or preserve clothing and other household items, you may need a seller’s permit to collect sales tax. This publication helps you understand the difference.
- 127 **Organized Camps**—defines “organized camps” as traditional camps that offer outdoor group living experiences such as camps operated by the YMCA and the Boy Scouts of America. Since camps are sellers of meals and other tangible personal property sold to campers, staff, and guests, they are required to hold a seller’s permit and pay taxes to the BOE.
- 146 **Sales to American Indians and Sales in Indian Country**—focuses on sales on American Indian reservations in California and sales to American Indians outside reservations. It is also intended to help American Indian purchasers understand how sales and use tax applies to their purchases.

Business Need

- 28 [Tax Information for City and County Officials-Local Sales and Use Transactions \(Sales\) and Use Tax](#)—explains how the BOE administers laws that govern locally imposed sales and use taxes. This publication is designed to help city and county officials understand these tax programs and how they can use our services.
- 32 [Sales to Purchasers from Mexico](#)—explains that there is no general exemption for sales to residents of other states or countries, and that your sales in California to purchasers from Mexico are normally subject to tax. It also explains that some sales to Mexican residents may qualify as tax-exempt sales for export or nontaxable sales for resale, and explains what you must do to document your claim that a sale to a Mexican purchaser is an exempt sale for export, or a nontaxable sale for resale.
- 42 [Resale Certificate Tips from the California State Board of Equalization](#)—See Section 1.
- 44 [District Taxes \(Sales and Use Taxes\)](#)—See Section 1.
- 46 [Leasing Tangible Personal Property](#)—provides basic information on how sales and use tax applies to leases.
- 100 [Shipping and Delivery Charges](#)—explains how sales and use tax applies to shipping and delivery charges. It also explains how to keep records, make sure that your invoices are clear and specific about delivery-related charges, and how to complete your sales and use tax return thoroughly and accurately.
- 101 [Sales Delivered Outside California](#)—See Section 1.
- 102 [Sales to the United States Government](#)—Your sales and leases of merchandise to the United States government are generally exempt from California sales and use tax. This fact sheet outlines the circumstances considered tax exempt. It also discusses instances where sales and leases are taxable. (For example, sales to individuals covered under Medicare Part B are taxable.) Sales to federal contractors are also explained.
- 103 [Sales for Resale](#)—See Section 1.
- 104 [Sales to Residents of Other Countries](#)—See Section 1.
- 105 [District Taxes and Delivered Sales](#)—See Section 1.
- 106 [Combination Packages and Gift-Wrapping](#)—helps you determine whether tax applies to your combination packages and gift-wrapping charges.
- 107 [Do You Need a California Seller's Permit?](#)—See Section 1.
- 108 [Labor Charges](#)—explains when labor charges are subject to sales and use tax.
- 109 [Internet Sales](#)—See Section 1.
- 110 [California Use Tax Basics](#)—provides an overview of use tax, including when it applies, and who is responsible for paying it.
- 113 [Coupons, Discounts and Rebates](#)—describes the most common types of discounts, and explains how tax applies to sales involving their use in simple, easy-to-understand terms.
- 114 [Consignment Sales](#)—answers the most commonly asked questions about the taxability of consignment sales in a question-and-answer format.
- 115 [Tips, Gratuities, and Service Charges](#)—provides basic information about when it is appropriate to apply sales tax to voluntary tips, mandatory tips, service charges, cover charges, and corkage charges.
- 116 [Sales and Use Tax Records](#)—See Section 1.

- 119 **Warranties and Maintenance Agreements**—explains how sales and use tax applies to charges for warranties or maintenance agreements (sometimes called “service plans”), and charges for repairs covered by such agreements.
- 121 **Drop Shipments**—explains the application of tax to drop shipment transactions. It also explains who owes the tax on a drop shipment and why.
- 177 **Internet Auction Sales and Purchases**—describes how sales and use tax applies to Internet sales in the same way as sales made at retail stores or other outlets, through sales representatives, over the telephone, or by mail order.
- 217 **Use Tax—Guide to Reporting Out-of-State Purchases**—defines use tax on out-of-state purchases of merchandise, clarifies how it applies, and explains how to pay it.

Section 7: Relief, Refunds, Collections, Audits, and Appeals

Tax Relief and Refunds

- 56 **Offer in Compromise**—See Section 4.
- 57 **Innocent Spouse Relief from Sales and Use Tax**—See Section 4.
- 58A **How to Inspect and Correct Your Records**—See Section 1.
- 117 **Filing a Claim for Refund**—See Section 4.

Collections and Audits

- 53 **Managed Audit Program**—provides general information regarding the BOE Managed Audit Program. The program allows certain businesses to conduct a type of self-audit with instructions and guidance from one of our auditors.
- 54 **Tax Collection Procedures**—explains options for paying the amount you owe, and tax collection and enforcement actions the BOE can take if you do not pay your bill or make arrangements to pay.
- 75 **Interest and Penalties**—See Section 1.
- 76 **Audits**—The information in this publication explains what you should expect from an audit and how you can prepare to make it easier for you and the auditor. It also discusses how to appeal an audit if you disagree with the results.
- 147 **What to Expect in a Computer-Assisted Audit**—describes a computer-assisted audit. Businesses usually find this audit method less time-consuming and more convenient than a conventional audit. Among other things, it dramatically reduces the volume of paper documents required.

Appeals

- 17 **Appeal Procedures: Sales and Use Taxes and Special Taxes**—provides general information about appeals procedures for sales and use taxes and special taxes and fees (fuel taxes, excise taxes, and environmental fees.) The entire appeal process is discussed from your decision to file an appeal to your appearance before the elected Board Members.
- 30 **Residential Property Assessment Appeals**—This guide for California property owners explains how to appeal the assessed value of residential properties. This publication is also available in Chinese, Korean, Spanish, and Vietnamese.
- 81 **Franchise and Personal Income Tax Appeals**—describes the main steps to follow in the appeal process, if you disagree with an FTB decision about

your liability for franchise or personal income taxes, or about your eligibility for a refund. The BOE's elected Board Members serve as the administrative appellate body for final actions of the FTB, and issue opinions and render decisions about California's franchise and income tax laws.

- 142 [California State Board of Equalization Hearings: An Introduction](#)—provides answers to commonly asked questions about hearings before the elected Board Members.
- 142A [California State Board of Equalization Appeals Conferences: An Introduction](#)—answers the most frequently asked questions about appeals conferences such as what is an appeals conference, when and where it will be held, and what happens after the appeals conference has been held.
- 143 [California State Board of Equalization Your Appeal Hearing Before the Board Members](#)—explains how to prepare for and participate in your hearing before the elected Board Members. It also explains how the Board Members decide appeals. It is more extensive than publication 142.
- 151 [California State Board of Equalization Contribution Disclosure Statements](#)—If you are a party or a participant, or a representative (agent) for a party or participant, in a proceeding before the elected Board Members, you must file a contribution disclosure statement, even if you have never contributed financially to a Board Member. This brochure gives an overview of what a contribution is, and why the contribution disclosure is so important.
- 310 [Rules for Tax Appeals of the State Board of Equalization](#)—This comprehensive publication contains the regulations that apply to the tax appeal process. It is designed to address public concerns regarding BOE administrative and appellate review processes, and improve the relationship between taxpayers and fee payers and the BOE.

Section 8: Use Tax

- 52 [Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration](#)—See Section 6.
- 53A [10 Consumer Sales and Use Tax Questions](#)—See Section 1.
- 53B [10 Sales and Use Tax Questions for the Business Person](#)—See Section 1.
- 79 [Documented Vessels and California Tax](#)—Documented vessels are those registered with the U.S. Coast Guard or foreign governments. This brochure provides basic tax information for purchasers of documented vessels in a question-and-answer format.
- 79A [Aircraft and California Tax](#)—provides basic tax information for purchasers of aircraft for use in California in a question-and-answer format.
- 110 [California Use Tax Basics](#)—See Section 6.
- 116 [Sales and Use Tax Records](#)—See Section 1.
- 123 [California Businesses: How to Identify and Report California Use Tax Due](#)—our fact sheet helps you determine if you owe use tax on out-of-state purchases. Besides defining use tax, it explains when use tax is due, how it is paid, and if shipping and handling charges are taxable.
- 126 [Mandatory Use Tax Registration for Service Enterprises](#)—explains what use tax is and which service enterprises must register with the BOE for use tax reporting purposes.
- 178 [Voluntary Disclosure Program](#)—See Section 1.
- 217 [Use Tax—Guide to Reporting Out-of-State Purchases](#)—defines use tax on out-of-state purchases of merchandise, clarifies how it applies, and explains how to pay it.

Section 9: Nonprofit Organizations

- 18 [Nonprofit Organizations](#)—explains how sales and use tax generally applies to sales and purchases by nonprofit organizations. It provides basic information that can help you determine whether any of your organization's sales may qualify for sales tax exemptions or exclusions.
- 48 [Property Tax Exemptions for Religious Organizations-Church Exemption, Religious Exemption, and Religious Aspect of the Welfare Exemption](#)—A guide for organizations that wish to file for and receive a property tax exemption on qualifying church property, it provides basic, general information on the California property tax laws that apply to the exemption of property used for religious purposes.
- 149 [Property Tax Welfare Exemption](#)—A guide for organizations that wish to file for the Welfare Exemption from property tax, defines the Welfare Exemption and provides basic information on how the Welfare Exemption may apply to your organization.

Section 10: Property Taxes

- 29 [California Property Tax: An Overview](#)—gives readers a general understanding of California's property tax system. This publication contains a brief history of Proposition 13, which has limited the assessment of property taxes since 1978. It then discusses the roles of the BOE and the county assessors—key players in property tax assessment—and explains which types of property are taxable and exempt. It discusses the annual process of preparing the property tax rolls, the procedures for appealing an assessment, and the process for collecting property taxes. It also provides background information on the Timber Yield Tax.
- 30 [Residential Property Assessment Appeals](#)—See Section 7.
- 48 [Property Tax Exemptions for Religious Organizations-Church Exemption, Religious Exemption, and Religious Aspect of the Welfare Exemption](#)—See Section 9.
- 58A [How to Inspect and Correct Your Records](#)—See Section 1.
- 86 [California Timber Yield Tax](#)—Timber Yield Tax, Timberland Production Zones—answers frequently asked questions including what is the timber yield tax, who is considered a “timber owner,” and how the tax is paid.
- 87 [Guide to the California Timber Yield Tax](#)—describes the elements of the timber yield tax in more detail. It includes timber yield tax basics, explains how to file timber yield tax returns and keep records, and provides useful tax tips for timber owners.
- 149 [Property Tax Welfare Exemption](#)—See Section 9.

The following list is the 67-Series publications. These publications contain instructions for those industries which are required to report information on state-assessed properties.

67-Series Instructions for Reporting State-Assessed Property

- 67EG Electric Generation Companies
- 67GE Gas, Electric and Gas Transmission Companies
- 67LE Telephone Companies—Local Exchange Carriers
- 67PL Intercounty Pipelines and Watercourses
- 67RC Telephone Companies—Radio Common Carriers
- 67RF Railroad Maintenance Facilities
- 67RR Railroad Companies

- 67TC Telecommunication Carriers
- 67TR Telecommunication Resellers (Short Form)
- 67WT Telephone Companies—Wireless

Section 11: Taxpayers' Rights

- 70 [Understanding Your Rights as a California Taxpayer](#)—contains information about specific taxpayers' rights under the law and the BOE Advocate's role in protecting those rights.
- 145 [California Taxpayer Advocates](#)—provides contact information for the Advocates at the BOE, EDD, FTB, and IRS.
- 316 [Taxpayers' Rights Advocate's Property and Business Taxes Annual Report](#)—highlights accomplishments of the Taxpayers' Rights Advocate Office during the past year, describes its involvement in important new projects to assist taxpayers, identifies current issues the office is working to resolve, and contains examples of cases illustrating the services the office provides.

Section 12: General Information

- 21G [The California State Board of Equalization](#)—introduces you to the BOE and the elected Board Members by describing the BOE's purpose, its districts, and its tax programs.
- 28 [Tax Information for City and County Officials-Local Sales and Use Tax Transaction \(Sales\) and Use Tax](#)—See Section 6.
- 41 [Taxes and Fees Administered by the California State Board of Equalization](#)—lists all the taxes administered by the BOE. It is a valuable resource which records the following information for each tax: what is taxed, who pays, what the tax rate is, what change in revenue happened during the fiscal year, and how the funds collected are used.
- 51 [Board of Equalization Resource Guide to Free Tax Products and Services for Small Businesses](#)—See Section 1.
- 54 [Tax Collection Procedures](#)—See Section 1.
- 56 [Offer in Compromise](#)—See Section 4.
- 58A [How to Inspect and Correct Your Records](#)—See Section 1.
- 72 [Summary of Constitutional and Statutory Authorities](#)—summarizes the constitutional and statutory provisions that created the BOE; provided for the election of Board Members; authorized the BOE to hire staff, administer specific taxes, adopt regulations and forms, and hear appeals from the Franchise Tax Board; and required the BOE to conduct public meetings, provide access to public records, and allow taxpayers to view records containing their personal information.
- 151 [California State Board of Equalization Contribution Disclosure Statements](#)—See Section 7.
- 160 [Where to File California and Federal Investigative Complaints](#)—California laws and regulations are administered and enforced by various state agencies. If you believe someone has violated a law, it is important to report the violation to the agency responsible for investigating the specific type of violation. This directory contains a partial listing of major state and federal agencies, provides each agency's contact information, and gives examples of the types of violations handled by each agency.
- 161 [Criminal Citations Include a Civil Administrative Process](#)—describes your responsibilities and rights if you receive a criminal citation from the BOE. It also outlines the possible consequences of the citation.

- 165 [Statewide Compliance and Outreach Program](#)—describes the Statewide Compliance and Outreach Program and explains that BOE staff could be visiting your business to make sure you have the proper permits and licenses, and that you understand your tax responsibilities. The program is intended to keep our tax system fair by making sure all business owners follow the law and pay the proper amount of tax due.
- 166 [Operating Without a Valid Seller's Permit-Criminal Citation](#)—outlines why a representative from the BOE's Investigations Division is visiting you. It explains how you can avoid receiving a criminal citation and being prosecuted, and explains your responsibilities and rights after receiving a criminal citation.
- 216 [The History of the Board—The First 100 Years](#)—recounts the events that occurred during the Board's first century of service to California, and was written during the Board's Centennial Year, 1979-80. This history is the culmination of extensive research and numerous interviews with former BOE employees. It was written by Steven P. Arena, an employee in the BOE's Sacramento Headquarters. The text was edited and the book designed by the BOE's Tax Information Officer, Sidney A. Mandel. The book itself is no longer in print.
- 306 [Annual Report of the State Board of Equalization](#)—explains how much revenue our agency collected and highlights our other activities during the fiscal year. The report includes a comprehensive economic analysis of the national economy, California's economy, and taxable sales activity throughout the state.
- 306A [BOE Prospectus: Taxes, Fees, Programs, and Services](#)—is a summary of the revenue generating tax and fee programs that the BOE administers. It also covers appeal programs and free taxpayer services available to the public.
- 382 [Strategic Plan 2010-2015](#)—This publication focuses on the core value of the agency and its goals and strategies to prepare itself for the future.
- 416B [3 Year Business Plan Fiscal Year 2010-2013 State Board of Equalization](#)—This work plan offers objectives, potential measures of success, and the key deliverables for each goal outlined in the Strategic Plan.

We publish several informative newsletters and reports throughout the year. These publications are distributed with tax returns, mailed to interested parties, and available on our website. These are:

- 26 [Tax Information Bulletin Index](#)—Issued annually, this index was created to help readers find TIB articles of interest published the previous year.
- 201 [Special Taxes and Fees Newsletter](#)—contains information about special tax and fee programs and is published annually.
- 204 [Cigarette and Tobacco Products Newsletter](#)—is geared directly to the cigarette and tobacco products taxpayers and is published annually.
- 205 [Motor Carrier Office Newsletter](#)—includes information pertaining to motor carriers and the International Fuel Tax Agreement. It is also published annually.
- 329 [Economic Perspective](#)—summarizes recent economic developments throughout the state and is published quarterly.
- 334 [Environmental Fees Newsletter](#)—This newsletter is now part of the Special Taxes and Fees Newsletter. However, back issues can be found on our website or by calling our toll-free number.
- 337 [Excise Taxes Newsletter](#)—This newsletter is now part of the Special Taxes and Fees Newsletter. However, back issues can be found on our website or by calling our toll-free number.

- 341 Fuel Taxes Newsletter**—This newsletter is now part of the Motor Carrier Office Newsletter. However, back issues can be found on our website or by calling our toll-free number.
- 388 Tax Information Bulletin**—The TIB is a quarterly newsletter that includes articles on the application of the sales and use tax 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.

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.

- 389 Taxable Sales in California**—this report, published five times a year, details retail sales activity in California, as measured by transactions subject to sales and use tax. It includes data about statewide taxable sales by type of business as well as data about taxable sales in all California cities and counties.

State Assessee Newsletter—The State Assessee Newsletter is published annually in December and is mailed to interested parties. It contains information on the state assessee valuation process. To be placed on the mailing list, please call 1-916-274-3270, or send a request to:

State-Assessed Properties Division MIC:61
 State Board of Equalization
 PO Box 942879
 Sacramento, CA 94279-0061

Available Manuals

Many BOE manuals are available to taxpayers—some at no charge and some for a fee. Please visit our website to access the following:

Assessors' Handbook

This is a collection of reference manuals used by BOE staff, county assessors and their staffs, and other interested parties addressing the principles of property assessment and real and personal property appraisal. The *Assessors' Handbook* sections on the website are available for viewing and printing. You may also purchase handbook sections on our website or by calling our toll-free number.

Business Taxes Audit Manual

This is a thirteen-chapter guide for BOE auditors on procedures and techniques and can only be found on our website.

Compliance Policy and Procedures Manual

This manual contains policy guidelines, specific standards, and uniform procedures for BOE staff regarding taxpayer registration, account maintenance, return processing, security deposits, account closeouts and clearances, collections, and cashiering. This manual is only available on our website.

Business Taxes Law Guide

The Business Taxes Law Guide contains applicable statutes, regulations, court decisions summaries, memorandum opinions of the Board Members, and annotations regarding specific application of taxes and fees. It is conveniently located, for free, on our website in HTML format under the *Forms & Publications* tab. Scroll to the end of the page and click on *Business Taxes Law Guide*.

[Property Taxes Law Guide](#)

The Property Taxes Law Guide contains property tax laws, rules, and annotated legal opinions including section histories, notes and significant court cases. The law guide in HTML format can be found, for free, on our website under the *Forms & Publications tab*. Scroll to the end of the page and click on the *Property Taxes Law Guide*.

Both law guides are also available in printed form at a cost. The annual subscription includes yearly updates. If you are interested in ordering the printed subscription at a cost, please call 1-800-400-7115.



Appendix 2: BOE Telephone Numbers

For your convenience,
we have created this
guide to important
telephone numbers.

Taxpayer Information Section: 1-800-400-7115

For callers outside of the United States: 1-916-445-9362
TTY:711

Taxpayers' Rights Advocate Office: 1-888-324-2798
1-916-324-2798
1-916-323-3319 (fax)

Tax Appeals Assistance Program: 1-916-319-9199

Tax Evasion Hotline: 1-888-334-3300

Automated Seller's Permit Verification: 1-888-225-5263

Speakers Bureau: 1-916-552-9092

Electronic Funds Transfer (EFT) Hotlines

Sales and Use Taxes: 1-916-327-4229

Special Taxes and Fees: 1-800-400-7115

The following telephone numbers are program-specific to help you reach the appropriate division.

Property Taxes Programs

County-Assessed Properties Division: 1-916-274-3350

- Assessment Practices Surveys
- Assessors' Handbooks
- Letters to Assessors
- Taxpayers' Inquiries

Legal Entity Ownership Program: 1-916-274-3410

Exemptions: 1-916-274-3430

State-Assessed Properties Division: 1-916-274-3270

- Private Railroad Car Tax
- State-Assessed Property
- Tax Rate Area Maps
- Timber Yield Tax

Special Taxes and Fees Programs

Special Taxes and Fees: 1-800-400-7115

- Aircraft Jet Fuel Tax
- Alcoholic Beverage Tax
- California Cigarette and Tobacco Products Licensing
- California Tire Fee
- Childhood Lead Poisoning Prevention Fee
- Cigarette and Tobacco Products Tax
- Diesel Fuel Tax
- Electronic Waste Recycling Fee
- Emergency Telephone Users Surcharge
- Energy Resources Surcharge
- Fire Prevention Fee

- Hazardous Substances
 - Activity Fee
 - Disposal Fee
 - Environmental Fee
 - Facility Fee
 - Generator Fee
- Insurance Tax
- Integrated Waste Management Fee
- Marine Invasive Species Fee
- Motor Vehicle Fuel Tax
- Natural Gas Surcharge
- Occupational Lead Poisoning Prevention Fee
- Oil Spill Prevention and Administration Fee
- Oil Spill Response Fee
- Underground Storage Tank Maintenance Fee
- Water Rights Fee

Motor Carrier Office: 1-800-400-7115

- International Fuel Tax Agreement (IFTA)
- Interstate User Diesel Fuel Tax
- Use Fuel Tax

Field Offices

City	Number
Bakersfield	1-661-395-2880
Culver City	1-310-342-1000
El Centro	1-760-352-3431
Fairfield	1-707-427-4800
Fresno	1-559-440-5330
Irvine	1-949-440-3473
Norwalk	1-562-466-1694
Oakland	1-510-622-4100
Rancho Mirage	1-760-770-4828
Redding	1-530-224-4729
Riverside	1-951-680-6400
Sacramento	1-916-227-6700
Salinas	1-831-443-3003
San Diego	1-858-385-4700
San Francisco	1-415-356-6600
San Jose	1-408-277-1231
Santa Rosa	1-707-576-2100
Van Nuys	1-818-904-2300
Ventura	1-805-677-2700
West Covina	1-626-480-7200

Out-of-State Offices

City	Number
Chicago, IL	1-312-201-5300
Houston, TX	1-281-531-3450
New York, NY	1-212-697-4680
Sacramento, CA	1-916-227-6600

Motor Carrier Office, Fuel Taxes

West Sacramento 1-800-400-7115
(Not a sales and use tax office)



BOARD MEMBERS

BETTY T. YEE
First District
San Francisco

SEN. GEORGE RUNNER (Ret.)
Second District
Lancaster

MICHELLE STEEL
Third District
Orange County

JEROME E. HORTON
Fourth District
Los Angeles

JOHN CHIANG
State Controller

CYNTHIA BRIDGES
Executive Director

