



# Get It in *Writing!*

For your protection, it is best to get tax advice in writing.

Requests for written advice can be emailed to the Board of Equalization (BOE) at [www.boe.ca.gov/info/email.html](http://www.boe.ca.gov/info/email.html) or mailed directly to the BOE field office nearest you (addresses are listed on the reverse).

The Sales and Use Tax Law can be complex, and **you are encouraged to put your tax questions in writing.** Not only will that give us more information on which to base our advice to you, it may protect you from owing tax, interest, or penalties if we should give you erroneous information. **Such protection is not provided for advice given to you verbally, in person, or on the telephone.**

The Sales and Use Tax Law (section 6596) provides that you can obtain relief from tax and any penalty or interest charges if you fail to report tax on a transaction because you relied on erroneous written advice from the BOE.

**For this relief to apply, the following conditions must be met:**

- You must have written to the BOE for tax advice, and your request must have described the specific facts and circumstances of the activity or transaction (if someone writes on your behalf, you must be identified as the taxpayer to whom the advice applies); and
- The BOE must have responded in writing and stated whether the described activity or transaction was subject to tax or stated the conditions under which tax would apply.

**If you have received written advice from the BOE and request tax relief under section 6596, it cannot be granted if, following our letter of advice:**

- We wrote to you and modified or rescinded our earlier advice, and your tax liability is for a transaction that occurred after such notification; or
- There has been a change in the law or a final decision of a court, which renders our earlier written advice no longer valid.

**In addition to written advice, the BOE offers other resources to help you understand the law:**

- You can call or visit the nearest BOE field office and talk to a tax representative.
- You can request a copy of a regulation or a publication.
- You can subscribe to our law guide service.

All of these avenues are designed to help you better understand your rights and responsibilities as a taxpayer and are available on our website at [www.boe.ca.gov](http://www.boe.ca.gov) or by calling our Customer Service Center at 1-800-400-7115.

## CALIFORNIA STATE BOARD OF EQUALIZATION FIELD OFFICES

<b>BOARD MEMBERS</b>			
<b>DISTRICT</b>	<b>MEMBER</b>	<b>OFFICE ADDRESS</b>	<b>TELEPHONE NUMBER</b>
First	Sen. George Runner (RET.)	500 Capitol Mall, Suite 1750, Sacramento, CA 95814	1-916-445-2181
Second	Fiona Ma, CPA	455 Golden Gate Avenue, Suite 10500, San Francisco, CA 94102	1-415-557-3000
Third	Jerome E. Horton	2361 Rosecrans Avenue, Suite 450, El Segundo, CA 90245	1-310-297-5201
Fourth	Diane L. Harkey	400 Capitol Mall, Suite 2580, Sacramento, CA 95814	1-916-323-9794
State Controller	Betty T. Yee	300 Capitol Mall, 18th Floor, Sacramento, CA 95814	1-916-445-2636
Executive Director	David J. Gau	450 N Street, PO Box 942879, Sacramento, CA 94279-0001	1-916-445-6464

**FOR GENERAL TAX INFORMATION VISIT OUR WEBSITE AT [www.boe.ca.gov](http://www.boe.ca.gov)**

**For account-specific information contact your local field office.**

**SACRAMENTO HEADQUARTERS                      450 N Street, PO Box 942879, Sacramento 94279-0001                      1-916-445-6464**

**BUSINESS TAXES FIELD OFFICES**

<b>CALIFORNIA CITIES</b>	<b>OFFICE ADDRESS</b>	<b>TELEPHONE NUMBER</b>
Bakersfield	1800 30th Street, Suite 380, 93301-1922	1-661-395-2880
Culver City	5901 Green Valley Circle, Suite 200, 90230-6948 (P.O. Box 3652, 90231-3652)	1-310-342-1000
El Centro	1550 W. Main Street, 92243-2832 <i>Note: closed 12 p.m. to 1 p.m. weekdays</i>	1-760-352-3431
Fairfield	2480 Hilborn Road, Suite 200, 94534-1856	1-707-427-4800
Fresno	8050 North Palm Avenue, Suite 205, 93711-5510	1-559-440-5330
Glendale	505 North Brand Boulevard, Suite 700, 91203-3946	1-818-543-4900
Irvine	16715 Von Karman Avenue, Suite 200, 92606-2414	1-949-440-3473
Norwalk	12440 E. Imperial Highway, Suite 200, 90650-8397 (P.O. Box 409, 90651-0409)	1-562-466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	1-510-622-4100
Rancho Cucamonga	10760 4th Street, Suite 200, 91730-0976	1-909-257-2900
Rancho Mirage	35-900 Bob Hope Drive, Suite 280, 92270-1768	1-760-770-4828
Redding	2881 Churn Creek Road, Suite B, 96002-1146 (P.O. Box 492529, 96049-2529)	1-530-224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	1-951-680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	1-916-227-6700
Salinas	950 E. Blanco Road, Suite 202, 93901-4488	1-831-754-4500
San Diego	15015 Avenue of Science, Suite 200, 92128-3434	1-858-385-4700
San Francisco	121 Spear Street, Suite 460, 94105-1584	1-415-356-6600
San Jose	250 South Second Street, 95113-2706	1-408-277-1231
Santa Clarita	25360 Magic Mountain Parkway, Suite 330, 91355-6065	1-661-222-6000
Santa Rosa	50 D Street, Room 230, 95404-4791 (P.O. Box 730, 95402-0730)	1-707-576-2100
Ventura	4820 McGrath Street, Suite 260, 93003-7778	1-805-677-2700
West Covina	1521 West Cameron Avenue, Suite 300, 91790-2738 (P.O. Box 1500, 91793-1500)	1-626-480-7200

**OUT-OF-STATE FIELD OFFICES**

Chicago, Illinois	120 N. La Salle, Suite 1600, 60602-2412	1-312-201-5300
Houston, Texas	1415 Louisiana Street, Suite 1500, 77002-7471	1-713-739-3900
New York, N.Y.	485 Lexington Avenue, Suite 400, 10017-2600	1-212-697-4680
Sacramento	3321 Power Inn Road, Suite 130, 95826-3893	1-916-227-6600

**FOR MORE INFORMATION call 1-800-400-7115 (TTY:711)**

If you are unable to resolve a problem through normal channels, we encourage you to contact the Taxpayers' Rights Advocate Office for help at 1-888-324-2798 or 1-916-324-2798.

*Addresses and telephone numbers are current as of February 2015, but are subject to change. We recommend you call the field office before visiting.*

**Unless otherwise noted all offices are open weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.**