Guide to Board of Equalization Services

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The Board of Equalization offers a number of services intended to help California taxpayers with their tax obligations. This publication provides a listing of available services and information on how you can take advantage of them.

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We want to make doing business with us as easy as possible. You can register for a permit in person at one of our field offices or by mail. In addition, you can take advantage of a convenient Board office to register to vote or to change your voting address.

Sales and Use Tax Registration

Phone and E-Mail Requests

You can request an application for a seller's permit by calling our Information Center (see below) or your nearest Board office (see list on page 29), or you can download an application from our website at **www.boe.ca.gov**. We'll send you a registration packet within 24 hours. You will generally receive your permit within ten business days after we receive your completed application. If you need to obtain your permit in less than ten days, we recommend that you apply in person at your nearest Board office.

Information Center

Representatives are available to assist you with permit registration questions from 8:00 a.m. to 5:00 p.m. Pacific time, Monday through Friday (except state holidays).

Toll-free number: 800-400-7115

TDD/TTY: 800-735-2929

In Person

If you prefer, you may register for a seller's permit in person at one of our field offices. Usually, we can issue your permit the same day. Call for directions to a field office near you (see page 29).

Property and Special Taxes Program Registration

For registration information for property tax programs or special tax or fee programs administered by the Board, please call 800-400-7115.

Property Taxes Programs

- Private Railroad Car Tax
- State-Assessed Property
- Timber Yield Tax

Special Taxes Programs

- Aircraft Jet Fuel Tax
- Alcoholic Beverage Tax
- Ballast Water Management Fee
- California Cigarette and Tobacco Products Licensing
- California Tire Fee
- Childhood Lead Poisoning Prevention Fee
- Cigarette and Tobacco Products Tax
- Diesel Fuel Tax
- Emergency Telephone Users Surcharge
- Energy Resources Surcharge
- Hazardous Substances Tax—Activity, Disposal, Environmental, Facility, Generator, and Tiered Permit Fees
- Integrated Waste Management Fee
- International Fuel Tax Agreement (IFTA)
- Interstate User Diesel Fuel Tax
- Motor Vehicle Fuel Tax
- Natural Gas Surcharge
- Occupational Lead Poisoning Prevention Fee
- Oil Spill Response, Prevention, and Administration Fees
- Tax on Insurers
- Underground Storage Tank Maintenance Fee
- Use Fuel Tax
- Water Rights Fee

We'd like to help you understand how the state's laws and regulations apply to your business activities. You can find the answer to many tax questions in our publications. Or, if you need help right away with a general tax question, you can call our toll-free number and talk to one of our customer service representatives. We offer a variety of other educational and advisory services, including advice letters, classes, and resale certificate verification.

Information Center

You can call our Information Center for answers to your general tax questions. Representatives are available to assist you from 8:00 a.m. to 5:00 p.m. Pacific time Monday through Friday (except state holidays).

Toll-free number: 800-400-7115

TDD/TTY: 800-735-2929

Publications

Many publications are available that are designed to answer your questions regarding the application of tax laws and regulations. Most are free. They include general information pamphlets, booklets for specific types of businesses, tax laws and regulations, newsletters, and other printed materials. Various commonly requested publications are available in Chinese, Farsi, Korean, Spanish, and Vietnamese. Chapters 7 and 8, beginning on page 19, contain lists of Board publications and ordering information.

Interpreter Services

Throughout the state, our bilingual staff provides services to taxpayers who speak languages other than English. We also provide interpreter services for Board hearings. If you need assistance in a language other than English, please let us know.

Americans with Disabilities Act

The Board complies with provisions of the Americans with Disabilities Act (ADA) to ensure equal public access to our services. If you need accommodation under the ADA, please contact us.

Information and Services on the Internet

We provide a variety of information and services on our Internet site, ***www.boe.ca.gov***:

- Sales and use tax return form replacement
- Online seller's permit account number verification
- E-filing
- Electronic services—making payments online by electronic funds transfer or credit card
- Sales and use tax rates by county
- List of Board-administered tax programs
- Registration information
- Frequently asked questions
- Numerous publications, such as law guides, regulations, pamphlets, and policy manuals
- Field office addresses and phone numbers
- Taxpayers' Rights Advocate information
- Board Member profiles
- Board meeting dates and agendas
- Correspondence via e-mail
- Order forms for publications, manuals, and regulations

Advice Letters

If you have specific or complex questions regarding business transactions, the best way to get advice is to mail us a written request for clarification. Please send your request to the Board office that handles your account. Be sure to identify yourself (or, if you're writing for someone else, identify them), include your account or permit number, and fully describe the facts and circumstances of the transaction.

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 tax, penalty, or interest charges that are due, provided your request included the specific written information noted above.

Conferences and Seminars

Small Business Tax Days or Fairs

Each year, the Board of Equalization, the Employment Development Department, the Franchise Tax Board, the Internal Revenue Service, and local government agencies participate in several free, all-day, educational conferences for owners of small businesses. You can obtain publications and answers to your questions at our information booths and take classes from our tax experts. We announce the events with tax return inserts mailed to area businesses, with posters and fliers in public places (including libraries and government offices), and through the local print and broadcast media. This information is also available on our Internet site, ***www.boe.ca.gov***.

Industry Seminars

We provide periodic industry-specific seminars at no charge to help particular types of businesses better understand how to apply the law. Before the seminars are held, we meet with representatives of the industry group to determine the best ways to help businesses and to resolve areas of confusion. If you are a registered taxpayer, we'll let you know if a seminar is scheduled for your industry group.

Seller's Permit Verification Service

If a customer submits a resale certificate to buy an item for resale, you can check with us to verify whether the seller's permit number on the resale certificate is valid.

There are four ways you can verify a seller's permit number. Regardless of the method you use, you must provide the seller's permit number you want to check.

Internet Verification Service, www.boe.ca.gov/sutax/boeinput.htm

You can go online at any time to verify permit numbers. When you enter the seller's permit number you are checking, do not enter letters or dashes—just the numbers themselves. You can print out the reply information and you will have your verification in writing.

Automated Seller's Permit Verification Service, 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.

Information Center, 800-400-7115

You can ask one of our customer service representatives to verify the permit number. Representatives are available from 8:00 a.m. through 5:00 p.m., Monday through Friday, excluding state holidays. If you have a lengthy list, we may ask you to send us your request by mail or e-mail.

Requests by Mail

If you prefer, you may mail a written request to

Account Information Group, MIC:29
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0029

Please provide each business owner's name, along with the business name, address, and seller's permit number. There is no limit to the number of businesses you can list in any one request, but please keep in mind that it takes us more time to research a lengthy list. Be sure to include your name, address, and phone number.

Mexican Merchant Resale Verification

To verify the validity of Mexican merchant identification cards or resale certificates, please call our San Diego office at 619-525-4526, or contact your local Board office (see page 29).

We do our best to help you with your tax and fee filing and payment obligations. If you have a question about how to complete your return, you can call our toll-free number, 800-400-7115, for help (see page 3). We also offer other services to make it easier to file your returns and pay your taxes or fees.

Simplified EZ Sales and Use Tax Return

Our simplified EZ sales and use tax return can save you time and paperwork. If you make sales only within the county where your business is located and claim few tax exemptions or adjustments, you may qualify to file the simplified return. For information, please call our Information Center (800-400-7115) or your local Board office (see page 29).

Sales and Use Tax Return Preparation Classes

Filling out a sales and use tax return can be challenging, especially for new businesses. To help you complete your return correctly, some of our district offices offer free tax return preparation classes. They are held each quarter before the quarterly return due date. Some offices offer classes in Spanish. For information, call your nearest Board office (see page 29).

Electronic Funds Transfer

If you prefer to pay your taxes electronically rather than by paper check, you can take advantage of our electronic funds transfer (EFT) payment option.

Note: If the average monthly tax or fee liability for your account is at least $20,000, you are *required* to pay by EFT. You can use your phone or computer and modem to initiate payment. For more information visit our Internet site, ***www.boe.ca.gov,*** and click on "Electronic Services."

Sales and Use Taxes

For more information about using EFT to make sales and use tax payments, call the Board's EFT Helpline at 916-327-4229. EFT staff are available to answer your questions from 7:30 a.m. to 4:30 p.m. Pacific time, Monday through Friday (except state holidays). Recorded information is available 24 hours a day. If you would like a copy of Publication 80, *Electronic Funds Transfer Information Guide—Sales and Use Taxes*, download it from our Internet site, **www.boe.ca.gov**, or call our Information Center at 800-400-7115.

Environmental Fees, Excise Taxes, and Fuel Taxes

For more information about making EFT payments for special taxes programs, call the division that administers your account:

Environmental Fees	916-322-9534
Excise Taxes	916-327-4208
Fuel Taxes	916-322-9669

Staff are available to answer your questions from 8:00 a.m. to 5:00 p.m. Pacific time, Monday through Friday.

Use Your Credit Card

You can use your Discover/Novus, MasterCard, and American Express cards to charge the tax due with your sales and use tax return. Call the credit card processing vendor at 800-2PAY-TAX (800-272-9829). You may also make credit card payments over the Internet by visiting our website at ***www.boe.ca.gov/elecsrv/ccppcont.htm***. Your credit card company will charge a fee for this service. To learn more about the credit card program, call our Information Center at 800-400-7115, or visit our Internet site at ***www.boe.ca.gov*** and click on "Electronic Services."

Electronic Filing for Sales and Use Tax

Electronic filing (e-filing) offers a fast, convenient, and easy way to file your sales and use tax returns and pay any tax amounts due. To participate in the e-filing program, you must file your returns through a service provider who has been authorized to receive tax return and payment information from taxpayers and to transmit the information in real time to the Board for processing.

For eligibility requirements, to obtain an overview of the e-filing program, or for a list of service providers, visit our Internet site, ***www.boe.ca.gov,*** and click on "Electronic Services."

Emergency Relief

If a natural disaster strikes in your area, you may be allowed more time to file your tax return. We can also help you reconstruct destroyed business records. For more information, see page 16.

Keeping up with changing tax laws can be a challenge for any business. We offer a variety of services to help you stay informed.

Information Center

You can learn of significant changes in the law or regulations—such as sales and use tax rate changes—by calling our toll-free number, 800-400-7115 (see page 3 for TDD information). You can listen to recorded messages or obtain copies of recent press releases 24 hours a day. If you'd like to speak to a representative, please call during business hours (see page 3).

Special Notices

We issue special notices to provide information regarding changes in the tax law or to clarify areas of the law that are frequently misunderstood. The notices are mailed to targeted 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 or regulation changes to local governments, and notices of special events and seminars to taxpayers.

Updates on the Internet

We post information regarding major changes in the law—such as sales and use tax rate changes—on our Internet site. The website also contains a list of current sales and use tax rates by county. Visit us at **www.boe.ca.gov**.

News Releases

To provide the public with information on changes in tax programs, state taxable sales data, and other significant information, the Board sends press releases to print and broadcast media and to other government offices.

Newsletters

To help keep you up-to-date on changes in the law or regulations and to provide more information on specific taxes and fees, the Board publishes five free newsletters each year. They are distributed with tax returns, mailed to interested parties, and available for downloading from our website, ***www.boe.ca.gov***.

- The ***Tax Information Bulletin***, which contains sales and use tax information, is published quarterly and mailed with sales and use tax returns. If you do not file returns, you can ask to be added to mailing list #15, and you will receive all four bulletins each year. To be placed on the mailing list, please send a request to

  Mail Services Unit, MIC:12
  State Board of Equalization
  P.O. Box 942879
  Sacramento, CA 94279-0012

- The ***Fuel Taxes Newsletter*** is published and mailed with fuel tax returns in June and December. To be placed on the mailing list, please call 916-322-9669 or send a request to

  Fuel Industry Division, MIC:30
  State Board of Equalization
  P.O. Box 942879
  Sacramento, CA 94279-0030

- The ***Environmental Fees Newsletter*** is published in January and July and mailed with returns or directly to interested parties. To be placed on the mailing list, please call 916-323-9555 or send a request to

  Excise Taxes and Fees Division, MIC:57
  State Board of Equalization
  P.O. Box 942879
  Sacramento, CA 94279-0057

You'll also receive special notices for environmental fees programs.

- The ***Excise Taxes Newsletter*** is published and mailed with Excise Tax returns in June and December. To be placed on the mailing list, please call 916-327-4208 or send a request to

  Excise Taxes and Fees Division, MIC:56
  State Board of Equalization
  P.O. Box 942879
  Sacramento, CA 94279-0056

- 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 916-322-2323 or send a request to

  Valuation Division, MIC:61
  State Board of Equalization
  P.O. Box 942879
  Sacramento, CA 94279-0061

Law Guides

If you need a current set of the laws and regulations governing business or property taxes, you can subscribe for a fee to the Board's *Business Taxes Law Guide* and/or *Property Taxes Law Guide.* The law guides, available in printed and electronic form, contain applicable statutes, regulations, court decision summaries, memorandum opinions of the Board Members, and annotations regarding specific application of taxes and fees. The subscription includes updates made periodically during the year. For more information, visit our website, ***www.boe.ca.gov,*** where the electronic version of the law guides is available free of charge. For a brief description of the law guides, see page 27.

Emergency Relief Information

When fires, floods, and earthquakes strike, the Board frequently offers emergency tax relief to affected businesses. For example, natural disaster victims may be allowed more time to file tax returns, relief of interest, property tax deferments or adjustments, refunds of taxes paid on damaged cigarettes and alcoholic beverages, and assistance in reconstructing financial records. We work closely with the media and the State Office of Emergency Services to let you know what types of relief are available. You may also contact our Information Center and field offices for information (see pages 3, 5, and 29).

Your comments and suggestions can help us provide better service to the state's taxpayers. You can comment at public hearings, contact our Taxpayers' Rights Advocate, give us written suggestions, or respond to our reader surveys.

Taxpayers' Bill of Rights Hearings

The elected Members of the Board of Equalization hold annual Taxpayers' Bill of Rights Hearings to listen to your suggestions, comments, and concerns. The hearings are open to the public and are held in Sacramento and Culver City.

At the *business taxes* hearings, you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes.

The Board conducts *property taxes* hearings to solicit suggestions and comments from taxpayers and local agency representatives, to review and discuss the Taxpayers' Rights Advocate's annual report, and to identify ways to resolve any problems identified in that report.

The hearings are announced in the Board's tax newsletters, in the media, on the Board's website, and with fliers and posters in public places including libraries and government offices. To be placed on a notification list, please contact the Taxpayers' Rights Advocate (see below).

Taxpayers' Rights Advocate

If you have been unable to resolve a disagreement with the Board, 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

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

Or call toll free: 888-324-2798, or fax: 916-323-3319.

VIP Suggestions

Each of our office locations has a VIP suggestion box and customer service survey forms for your use. We appreciate your comments and suggestions and use them to help improve our programs and services.

Customer Service and Audit Surveys

You may receive a survey in the mail asking you to comment on the quality of our services or, in the case of an audit, on your audit experience. We appreciate your comments and use them to help improve the level of service we provide.

Reader Surveys

You can help make sure our publications provide the information you need. Postage-paid reader surveys in our publications give you the opportunity to comment and to make suggestions for improving a specific publication.

We publish a number of publications intended to answer your tax questions. They include general information pamphlets, tax tip booklets for specific types of business activities, tax laws and regulations, and other printed materials. Publications listed in this section are available free of charge.

Ordering Publications

You can obtain publications by

- Visiting our homepage at **www.boe.ca.gov** (see page 6). Selected publications are available for downloading.
- Calling our toll-free number, 800-400-7115 (leave a message at any time or talk to a representative during business hours). Certain publications can be sent to you automatically through our faxback service, available 24 hours a day. For TDD information, see page 3.
- Visiting your nearest Board office. Please call first to make sure the item you need is in stock (see phone numbers on page 29).

Translated Publications Available

We translate our most popular publications into languages other than English. The letter(s) C, F, K, S, and/or V following the publication listings beginning on page 20 indicates that the document is available in Chinese, Farsi, Korean, Spanish, and/or Vietnamese. One publication, *Making Sales in California,* is available in 16 languages other than English. For the latest information on translated publications, visit our website at ***www.boe.ca.gov/transpubs/transpubs.htm*** or call our Information Center. When you order a translated publication, be sure to use the number **and letter** of the version you want (Example: the Chinese version of *Your California Seller's Permit* is no. 73-C).

About edition dates

Publications are shown with the most recent revision date. (The edition date for non-English pamphlets may be different than that shown.) Law pamphlets, which contain statutes and legislative history, are generally revised at the beginning of each year. We revise our other publications periodically. If you want to make sure you have the most recent edition, please call our Information Center at 800-400-7115 for assistance.

General Publications

17 ***Appeals Procedures: Sales and Use Taxes and Special Taxes***. 16 pages, 2/03.

76 ***Audits***. Guide for business taxpayers. 16 pages, 7/03. F, K, S

70 ***The California Taxpayers' Bill of Rights***. 28 pages, 4/04. C, K, S, V

81 ***Franchise and Personal Income Tax Appeals***. Guide to appeals of Franchise Tax Board decisions. 8 pages, 12/01.

51 ***Guide to Board of Equalization Services***. 36 pages, 5/04. C, K, S, V

55 ***Homeowners and Renters Assistance Appeals***. 8 pages, 7/02.

58A ***How to Inspect and Correct Your Records***. 6 pages, 4/03.

56 ***Offers-in-Compromise***. Trifold brochure, 3/01.

21 ***State Board of Equalization***. Board functions, Board Member information, and equalization districts. Trifold brochure, 3/03.

72 ***Summary of Statutory and Constitutional Authorities***. 20 pages, 1/04.

54 ***Tax Collection Procedures***. 8 pages, 1/03.

Property Taxes Publications

29 ***California Property Tax: An Overview***. 44 pages, 9/02.

87 ***Guide to the Timber Yield Tax***. 32 pages, 1/00.

67EG ***Instructions for Reporting State-Assessed Property, Electric Generation Facilities***. 24 pages, 12/03.

67GE ***Instructions for Reporting State-Assessed Property, Gas and Electric Companies***. 36 pages, 12/03.

67PL ***Instructions for Reporting State-Assessed Property, Intercounty Pipelines and Watercourses***. 48 pages, 12/03.

67RF ***Instructions for Reporting State-Assessed Property, Railcar Maintenance Facilities***. 20 pages, 12/03.

67RR ***Instructions for Reporting State-Assessed Property, Railroad Companies***. 24 pages, 12/03.

67TC ***Instructions for Reporting State-Assessed Property, Telecommunication Carriers***. 28 pages, 12/03.

67TR ***Instructions for Reporting State-Assessed Property, Telecommunication Resellers***. 28 pages, 12/03.

67LE ***Instructions for Reporting State-Assessed Property, Telephone Companies–Local Exchange Carriers***. 28 pages, 12/03.

67RC ***Instructions for Reporting State-Assessed Property, Telephone Companies–Radio Common Carriers***. 28 pages, 12/03.

67WT ***Instructions for Reporting State-Assessed Property, Telephone Companies–Wireless Carriers and Resellers***. 28 pages, 12/03.

8 ***Private Railroad Car Tax Law***. 44 pages, 1/04. Revised annually.

48 ***Property Tax Exemptions for Religious Organizations***. 64 pages, 4/02.

30 ***Residential Property Assessment Appeals***. 12 pages, 3/03.

28 ***Tax Information for City and County Officials***. 75 pages, 7/00.

43 ***Timber Yield Tax Law***. 96 pages, 1/03.

86 ***Timber Yield Tax***. Quadfold brochure, 1/00.

Sales and Use Tax Publications

79A ***Aircraft and California Tax***. Trifold brochure, 4/03.

115 ***Applying Sales Tax to Tips***. Two-sided handout, 5/03. S

109 ***Are Your Internet Sales Taxable?*** Two-sided handout, 1/03. S

71 ***California City and County Sales and Use Tax Rates***. 24 pages, 10/03. C, S

79B ***California Individual Use Tax***. Trifold brochure, 12/03.

110 ***California Use Tax Basics***. Two-sided handout, 9/03. S

74 ***Closing Out Your Seller's Permit***. 8 pages, 4/04. C, S

114 ***Consignment Sales***. Two-sided handout, 8/03.

113 ***Coupons and Sales Tax***. Two-sided handout, 5/03. S

105 ***District Taxes and Delivered Sales***. Two-sided handout, 8/03. S

79 ***Documented Vessels and California Tax***. Quadfold brochure, 5/03.

107 ***Do You Need a California Seller's Permit?*** Two-sided handout, 5/03. S

80 ***Electronic Funds Transfer Information Guide–Sales and Use Taxes***. 44 pages, 8/03.

106 ***Gift Wrapping Charges***. Two-sided handout, 1/03.

53 ***Guide to the Managed Audit Program***. 24 pages, 2/04.

75 ***Interest and Penalty Payments***. 12 pages, 1/03.

111 ***Operators of Swap Meets, Flea Markets and Special Events***. Two-sided handout, 5/03. S

77 ***Out-of-State Sellers: Do You Need to Register with California?*** Quadfold brochure, 11/01.

82 ***Prepaid Sales Tax and Sales of Fuel***. Two-sided handout, 7/02.

112 ***Purchases From Out-of-State Vendors***. Two-sided handout, 4/04. S

42 ***Resale Certificate Tips***. Trifold brochure, 7/02. S

61 ***Sales and Use Taxes: Exemptions and Exclusions***. Brief summaries. 56 pages, 5/03.

1 ***Sales and Use Tax Law***. 306 pages, 1/03.

116 ***Sales and Use Tax Records***. Two-sided information sheet, 1/03.

101 ***Sales Delivered Outside California***. Two-sided handout, 1/03. S

103 ***Sales for Resale***. Two-sided handout, 8/03. S

104 ***Sales to Residents of Other Countries***. Two-sided handout, 1/03. S

102 ***Sales to the U.S. Government***. Two-sided handout, 10/03. S

100 ***Shipping and Delivery Charges***. Two-sided handout, 1/03. S

25 ***Tax-Tips for Auto Repair Garages and Service Stations***. 40 pages, 11/02. S

9 ***Tax Tips for Construction and Building Contractors***. 24 pages, 12/02.

22 ***Tax Tips for the Dining and Beverage Industry***. 28 pages, 11/97. S, K

44 ***Tax Tips for District Taxes***. 24 pages, 3/03.

27 ***Tax Tips for Drug Stores***. 24 pages, 1/96.

31 ***Tax Tips for Grocery Stores***. 36 pages, 1/99. C, K, S, V

45 ***Tax Tips for Hospitals***. 40 pages, 3/99.

35 ***Tax Tips for Interior Designers and Decorators***. 28 pages, 8/03.

64 ***Tax Tips for Jewelry Stores***. 20 pages, 1/04.

46 ***Tax Tips for Leasing of Tangible Personal Property in California***. 24 pages, 1/94.

24 ***Tax Tips for Liquor Stores***. 16 pages, 1/03.

62 ***Tax Tips for Locksmiths***. 24 pages, 1/03.

47 ***Tax Tips for Mobilehomes and Factory-built Housing***. 20 pages, 4/04.

34 ***Tax Tips for Motor Vehicle Dealers***. 56 pages, 1/04.

18 ***Tax Tips for Nonprofit Organizations***. 36 pages, 5/04.

68 ***Tax Tips for Photographers, Photo Finishers and Film Processing Laboratories***. 32 pages, 12/98.

32 ***Tax Tips for Purchasers from Mexico***. 28 pages, 12/03. S

66 ***Tax Tips for Retail Feed and Farm Supply Stores***. 28 pages, 4/01.

36 ***Tax Tips for Veterinarians***. 24 pages, 3/98.

40 ***Tax Tips for the Watercraft Industry***. 32 pages, 4/95.

2 ***Uniform Local Sales and Use Tax Law and Transactions and Use Tax Law***. 88 pages, 1/03.

52 ***Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration***. 24 pages, 11/03. S

108 ***When Is Labor Taxable?*** Two-sided handout, 6/03. S

73 ***Your California Seller's Permit***. Introductory brochure: applying tax to sales and purchases, reporting taxes, completing tax returns, buying, selling or discontinuing a business, resale certificates, keeping records. 32 pages, 3/03. C, F, K, S, V

Special Taxes Publications

Fuel Taxes

12 ***California Use Fuel Tax: A Guide for Vendors and Users***. 24 pages, 5/03.

19 ***Diesel Fuel Tax Law***. 88 pages, 1/03

84 ***Do You Need a California Fuel Permit or License?*** Single-page handout, 5/03.

50 ***Guide to the International Fuel Tax Agreement***. 48 pages, 6/03. S

50A ***Introduction to the International Fuel Tax Agreement***. Trifold brochure, 7/98. S

59 ***Local Motor Vehicle Fuel Taxation Law***. 10 pages, 1/01.
6A ***Motor Vehicle Fuel Tax Law***. 98 pages, 1/03.
88 ***Underground Storage Tank Fee***. Two-sided handout, 1/02.
49 ***Underground Storage Tank Maintenance Fee Law***. 121 pages, 1/03.
3 ***Use Fuel Tax Law***. 75 pages, 1/03.

Excise Taxes

92 ***Alcoholic Beverage Tax***. Two-sided handout, 1/04.
5 ***Alcoholic Beverage Tax Law***. 88 pages, 1/03.
16 ***Alcoholic Beverage Tax Regulations and Instructions***. 38 pages, 11/03.
91 ***California Tire Fee***. Two-sided handout, 9/03.
83 ***California Tire Fee Law***. 48 pages, 1/03.
93 ***Cigarette and Tobacco Products Taxes***. Two-sided handout, 6/03.
4 ***Cigarette and Tobacco Products Tax Law***. 84 pages, 1/03.
15 ***Cigarette and Tobacco Products Tax Regulations***. 32 pages, 5/04.
20 ***Emergency Telephone Users Surcharge Law***. 45 pages, 1/03.
39 ***Emergency Telephone Users Surcharge Regulations***. 9 pages, 5/04.
10 ***Energy Resources Surcharge Law***. 52 pages, 1/03.
11 ***Energy Resources Surcharge Regulations***. 9 pages, 5/04.
69 ***Integrated Waste Management Fee Law***. 68 pages, 1/03.
78 ***Sales of Cigarettes and Tobacco Products in California***. 4/04.
7 ***Tax on Insurers Law***. 62 pages, 1/03.

Environmental Fees

90 ***Environmental Fee***. Two-sided handout, 1/04.
60 ***Hazardous Substances Tax Law***. 318 pages, 1/03.
94 ***Occupational Lead Poisoning Prevention Fee***. Two-sided handout, 1/04.

Tax Schedules, Newsletters, Calendars, and Reports

- Annual Calendar of Board Meetings
- ***Annual Report of the State Board of Equalization***. Revenue programs, comparative tax chart, statistical appendix. 152 pages.*
- ***Environmental Fees Newsletter*** (January/July)*
- ***Excise Taxes Newsletter*** (June/December)*
- ***Fuel Taxes Newsletter*** (June/December)*
- ***Rules of Practice*** (hearing procedures of the State Board of Equalization)
- ***Sales Tax Reimbursement Schedules*** (specify tax rate)
- ***State Assessee Newsletter*** (December)*
- ***Tax Information Bulletin*** (quarterly)*
- ***Taxable Sales in California*** (quarterly, with an annual summary)*
- ***Taxpayers' Rights Advocate's Annual Reports*** (updated annually)

  Business Taxes (October)*

  Property Taxes (September)*

  **please specify issue*

*We publish law guides and manuals for use by the public, our staff, and other agencies. They are available at cost. You may download copies of these publications from our Internet site, **www.boe.ca.gov**, at no charge. Please call our toll-free number, 800-400-7115, for general information, payment methods, and price quotes. For TDD calling information, see page 3.*

Law Guides

Loose-leaf publications with binders, containing statutes, regulations, court decision summaries, Board memorandum opinions, and annotations. Also available on compact disk and the Internet, the guides are updated several times during the year (annual subscription includes updates). For subscription information, call 800-400-7115 (see page 3 for TDD information).

Business Taxes Law Guide, four volumes,
www.boetaxes.ca.gov/business/

Property Taxes Law Guide, three volumes,
www.boetaxes.ca.gov/property/

Policy and Procedure Manuals

Business Taxes Audit Manual

Guide for Board auditors: procedures and techniques.

Compliance Policy and Procedures Manual

Policy guidelines, specific standards, and uniform procedures for Board staff, including taxpayer registration, account maintenance, return processing, security deposits, account closeouts and clearances, collections, and cashiering.

Assessors' Handbook

A collection of approximately 30 reference manuals addressing the principles of property assessment and real and personal property appraisal. These guides are used for property tax purposes by county assessors, their staff, and other interested parties. Handbook sections may be accessed on the Internet at ***www.boe.ca.gov***, or they are available for purchase (call 800-400-7115).

Letters to Assessors

Current Board staff interpretation of property tax rules, laws, and court decisions, including summaries of court rulings, legal opinions, highlights of enacted legislation, property tax rules, and technical bulletins for assessment problems. These letters are available on our website, ***www.boe.ca.gov***. For subscription information, call 800-400-7115.

For answers to your general tax questions, call our Information Center

Customer service representatives are available to help you from 8:00 a.m. to 5:00 p.m. Pacific time, Monday through Friday (except state holidays).

Toll-free number: 800-400-7115

TDD/TTY: 800-735-2929

For answers to account-specific questions, such as hearing notices or changes to your business address, please call your local Board office:

Bakersfield	661-395-2880
Culver City	310-342-1000
El Centro	760-352-3431
Eureka	707-445-6500
Fresno	559-248-4219
Kearny Mesa	858-636-3191
Laguna Hills	949-461-5711
Long Beach	562-901-2483
Norwalk	562-466-1694
Oakland	510-622-4100
Rancho Mirage	760-346-8096
Redding	530-224-4729
Riverside	909-680-6400
Sacramento	916-227-6700
Salinas	831-443-3003
San Diego	619-525-4526
San Francisco	415-356-6600
San Jose	408-277-1231
San Marcos	760-510-5850
Santa Ana	714-558-4059
Santa Rosa	707-576-2100
Stockton	209-948-7720
Suisun City	707-428-2041
Van Nuys	818-904-2300
Ventura	805-677-2700
West Covina	626-480-7200

Out-of-State Accounts

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

Toll-Free Tax-Evasion Hotline

To report suspected tax evasion, please go to the Investigations Division section of our website at ***www.boe.ca.gov/invest/investcont.htm***, or call 888-334-3300.

Property and Special Taxes Department

Valuation Division: 916-322-2323

- Private Railroad Car Tax
- State-Assessed Property

Assessment Policy & Standards Division: 916-445-4982

- Assessors' Handbooks
- Letters to Assessors
- Tax-rate Area Maps

County Property Tax Division: 916-324-5827

- Timber Yield Tax
- Assessment Practices Surveys

Fuel Taxes Division: 800-400-7115 or 916-322-9669

- Aircraft Jet Fuel Tax
- Childhood Lead Poisoning Prevention Fee
- Diesel Fuel Tax
- International Fuel Tax Agreement (IFTA)
- Interstate User Diesel Fuel Tax
- Motor Vehicle Fuel Tax
- Oil Spill Prevention, Response and Administration Fee
- Underground Storage Tank Maintenance Fee
- Use Fuel Tax
- Water Rights Fee

Excise Taxes and Fees Division: 800-400-7115

Excise Taxes

- Alcoholic Beverage Tax
- California Cigarette and Tobacco Products Licensing
- California Tire Fee

- Cigarette and Tobacco Products Tax
- Emergency Telephone Users Surcharge
- Energy Resources Surcharge
- Integrated Waste Management Fee
- Natural Gas Surcharge
- Tax for Insurer

Environmental Fees

- Ballast Water Management Fee
- Hazardous Substances Tax—Activity, Disposal, Environmental, Facility, Generator, and Tiered Permit Fees
- Occupational Lead Poisoning Prevention Fee