



Tax Information Bulletin

STATE BOARD
OF EQUALIZATION

ISSUED QUARTERLY
December 2000

BOARD MEMBERS

JOHAN KLEHS
First District
Hayward

DEAN ANDAL
Second District
Stockton

CLAUDE PARRISH
Third District
Torrance

JOHN CHIANG
Fourth District
Los Angeles

KATHLEEN CONNELL
State Controller
Sacramento

EXECUTIVE DIRECTOR
JAMES E. SPEED

What's Inside

1. It's time to prepare for a lower tax rate.
On January 1, 2001, the statewide sales and use tax rate will decrease. Special tax district rates remain in effect.

2. E-filing is easy, fast, and convenient
If you have Internet access and file a BOE-401-A or BOE-401-EZ return, you may be eligible to e-file.

3. New legislation takes effect.
Whether you are a taxpayer or a tax consultant, you should look over the upcoming changes to the law.

4. Are you a construction contractor who sells and install carpets?
Don't be floored if you owe taxes — find out whether you need a permit and learn how your billings can affect your liability.

5. I am a motor vehicle retailer. Why do I need to document vehicles delivered out of state?
Without proper documentation to establish delivery of a vehicle for use out of state, you could be required to pay tax.

6. Are you an underground storage tank owner?
You may be required to register to pay the Underground Storage Tank Maintenance Fee.

7. Board employees cannot accept gifts.
A gift is not "just a gift" when it comes to business conducted by the Board.

8. Did I miss something?
If you don't receive each quarterly *Bulletin* or if you didn't read them all (of course, you intended to), you should read the highlights from the last three issues.

9. New and Revised Reference Material

Published by the
California State Board
of Equalization
P.O. Box 942879
Sacramento,
CA 94279-0001

www.boe.ca.gov

1. Sales Tax Rate Will Decrease ¼% on January 1, 2001

On January 1, 2001, the combined state, county, and local sales and use tax rate will decrease from 7.25 percent to 7 percent. As explained below, some retailers are required to pay a higher rate in cities and counties that have special tax districts.

Why will the tax rate decrease?

The decrease is the result of 1991 legislation that requires a one-quarter percent reduction if the state reserves exceed four percent of general fund revenues for the prior fiscal year and are estimated to do so for the current year. The same legislation also requires that the one-quarter percent rate be reimposed if estimated reserves will again fall below 4 percent of general fund revenues.

Is 7 percent the maximum sales tax rate?

No. The tax rate is higher in cities and counties that have special tax districts, such as library and transportation tax districts. If you are engaged in business in a special tax district, your sales are subject to a total sales tax rate of 7 percent plus the applicable district tax rate. See the table on the back page for the combined statewide and district tax rates that apply to cities and counties in California as of January 1, 2001.

What if I have a contract that specifies a tax rate in effect before the January 1, 2001, decrease?

Contracts and taxable lease agreements entered into prior to January 1, 2001, are subject to the new lower rate for sales actually occurring on or after January 1, 2001.

What if I collect sales tax reimbursement at the old tax rate for sales that occur on or after January 1, 2001?

If you collect sales tax reimbursement or use tax on the inoperative ¼ percent tax after January 1, 2001, you must return the amount of tax collected to your customers or forward it to the State.



For Assistance

If you have questions about the tax rate change, or would like new tax rate charts, please call our Information Center or visit our website at www.boe.ca.gov. See also the following website for background on the tax decrease: www.governor.ca.gov/briefing/pressreleases/oct00/pr002801025.html.

2. You Can Now File Your Sales and Use Tax Returns On-line!



If you want to file your sales and use tax returns and payments through the Internet, you should take advantage of our new E-filing Program. E-filing offers a convenient, fast, and easy way to file your returns along with any payment due. As explained below, only certain businesses can e-file at this time.

Who can e-file?

You can file your returns and payments electronically if you conduct business at a single location *and* file either form BOE-401-EZ or form BOE-401-A (and use only Schedule A). You cannot e-file if you are required to pay taxes by electronic funds transfer.

How do I e-file?

Go to our website at www.boe.ca.gov. At the bottom of our home page, click on "electronic services." You can get an overview of the E-filing Program, read answers to frequently asked questions, and select the service provider you want to use to file your returns and payments.

You will file your returns through a service provider that has been authorized to receive return and payment information from taxpayers and transmit the information real-time to the Board for processing.

The service provider you select will give you directions on how to enroll and how to file your return and payment electronically. Please be aware that you may be charged a fee by the service provider. This fee is not revenue to the Board.

What do I do if there are technical problems?

If you encounter technical difficulties with filing electronically, you must file a paper return. To avoid penalty and interest charges, your paper return envelope must be postmarked by the tax due date.

3. New Legislation Takes Effect

The following summaries reflect legislative changes enacted in 2000 affecting the Sales and Use Tax Law and selected other tax laws administered by the Board. The changes are effective January 1, 2001, unless otherwise indicated.

If you would like a copy of a bill, please write to the Legislative Bill Room, State Capitol, Room B-32, Sacramento, CA 95814. You can also access the Internet at www.leginfo.ca.gov/bilinfo.html. Or you can call our Information Center if you have questions.

Taxpayers' Bill of Rights Legislation

Assembly Bill 2898 (Stats. 2000, Ch. 1052), sponsored by the Board of Equalization, makes the changes described below. The tax programs affected by these changes are noted in brackets.

- **Equitable relief for innocent spouses** [sales and use taxes]. Subject to certain conditions, the Board can grant equitable relief of tax, interest or penalty to innocent spouses.
- **Managed audit program sunset date** [sales and use taxes]. The managed audit program has been extended for two years.
- **Relief of penalty** [sales and use taxes and special taxes and fees]. The Board may establish criteria to more efficiently provide relief of late payment penalties.
- **Employers liable for withheld taxes and fees** [sales and use taxes and special taxes and fees]. If an employer withholds delinquent taxes or fees from a taxpayer's pay and does not remit those amounts to the Board, the employer is liable for the withheld taxes or fees.
- **Installment payment agreements** [sales and use taxes and special taxes and fees]. A taxpayer is not liable for the ten percent "late payment" penalty if he or she enters into and successfully complies with an installment payment agreement, provided the



installment payment agreement is entered into within 45 days from the due date of the tax.

- **Release of confidential tax information prohibited** [sales and use taxes and special taxes and fees]. If a person, for compensation, prepares any Board-administered tax or fee returns for any other person, that preparer is guilty of a misdemeanor if he or she knowingly or recklessly discloses any information furnished to him or her for, or in connection with, the preparation of the return or uses that information for any person other than to prepare, or to assist in preparing, the return. Some exceptions are specified in the bill.
- **Reimbursement of fees and expenses related to hearings** [sales and use taxes and special taxes and fees]. This bill changes the effective date for which reimbursement of fees and expenses related to a hearing before the Board may be awarded. Taxpayers may now claim reimbursement beginning from the date on which the notice of determination, jeopardy determination, or denial of claim for refund is issued. (The Board can authorize fee and expense reimbursements if it finds that action taken by the Board staff was unreasonable.)
- **Claims for refund made by persons who are financially disabled** [special taxes and fees]. AB 2898 suspends the statutes of limitations for filing claims for refund for any period of a person's life that the person is financially disabled due to a physical or mental impairment, as specified in the legislation.
- **Annual statements** [special taxes and fees]. On or before January 1, 2001, the Board must provide each tax or fee payer who has an installment payment agreement with the Board with an annual statement setting forth the initial balance at the beginning of the year, the payments made during the year, and the remaining balance as of the end of the year.

Other Legislation

- **Certain assignees of accounts receivables are entitled to claim a refund or deduction.** Assembly Bill 599 (Stats. 2000, Ch. 600), authorizes assignees of accounts to claim, under specific conditions, a bad debt deduction or refund on accounts found worthless that the

retailer originally reported as taxable sales on the retailer's sales and use tax returns. These provisions apply to any tax remitted on or after January 1, 2000.

- **Out-of-state retailers selling at conventions and trade shows.** Assembly Bill 330 (Stats. 2000, Ch. 617), provides that a retailer will not be regarded as a "retailer engaged in business in this state," if that retailer's sole physical presence in this state is to engage in convention and trade show activities for not more than 15 days during any 12-month period, and the retailer did not derive more than \$100,000 of net income from those activities in this state during the prior calendar year. However, the retailer remains liable for collection of the applicable use tax on sales of merchandise made either at the convention or trade show itself or made as the result of an order taken during the convention or trade show.
- **Board may approve settlement disputes for sales and use taxes.** Assembly Bill 2894 (Stats. 2000, Ch. 923) eliminates the requirement that settlement disputes involving a reduction of tax and/or penalty less than \$5,000 for sales and use taxes administered by the Board be presented to the Attorney General and five-member Board. The bill delegates authority to settle such disputes to the Board's Executive Director and Chief Counsel.
- **Board may prescribe methods to authenticate returns and applications filed electronically.** Assembly Bill 2894 (Stats. 2000, Ch. 923) authorizes the Board to prescribe a method to authenticate electronic returns and applications filed with the Board.
- **Eligible entities investing in counties with high unemployment rates may be entitled to a partial sales and use tax exemption.** Assembly Bill 511 (Stats. 2000, Ch. 107), provides a 5 percent state sales and use tax exemption beginning January 1, 2001, through December 31, 2005, for purchases of tangible personal property, as defined, by eligible entities, as determined by the California Infrastructure and Economic Development Bank (CIEDB) board within the Trade and Commerce Agency. Requires the



CIEDB board to develop a program to determine who is eligible to receive the partial exemption, monitor entities for compliance with the requirements of the exemption, and notify the Board of Equalization of any entities that have not fulfilled the requirements of the exemption.

- **Confidentiality provisions extended to tax practitioners.** Assembly Bill 1016 (Stats. 2000, Ch. 438) provides that, with respect to tax advice, certain protections of confidentiality that apply to a communication between a client and an attorney shall also apply to a communication between a taxpayer and any federally-authorized tax practitioner, as specified.
- **Tire recycling fee increased.** Senate Bill 876 (Stats. 2000, Ch. 838) increases the tire recycling fee to \$1.00 per tire beginning January 1, 2001. The \$1.00 fee will be in effect until December 31, 2006, and then after that date will be reduced to \$0.75 per tire. This bill also increases the retail seller's reimbursement for any costs associated with the collection of the tire recycling fee from two and one-half cents per tire to three cents per tire.
- **Mandatory Electronic Fund Transfer (EFT) payments for certain Special Taxes accounts.** Assembly Bill 2894 (Stats. 2000, Ch. 923). Effective January 1, 2001, tax and fee payers in Special Taxes programs are required to remit their payments by electronic funds transfer (EFT) if their average monthly tax or fee liability equals or exceeds \$20,000. Accounts that pay less than an average of \$20,000 per month may volunteer to participate in the EFT program.
- **Natural gas surcharge to fund California's public purpose programs.** Assembly Bill 1002 (Stats. 2000, Ch. 932) imposes a surcharge on all natural gas consumed in this state to fund low-income assistance programs, cost-effective energy efficiency and conservation activities, and public interest research and development. Current customers of utilities regulated by the Public Utilities Commission already have these public policy program costs reflected in the gas prices they pay. Accordingly, only Federal Energy Regulatory

Commission-regulated interstate gas pipeline users will be affected by this bill.

- **Motor Vehicle Fuel License Tax Law gets a face-lift.** Assembly Bill 2114 (Stats. 2000, Ch. 1053) conforms the Motor Vehicle Fuel License Tax Law to the state Diesel Fuel Tax Law and Federal Fuel Tax Law by moving the collection point of the tax from the first distribution level to the refinery or terminal rack level. Additionally, this bill parallels the Motor Vehicle Fuel License Tax Law to the state Diesel Fuel Tax Law and Federal Fuel Tax Law with respect to definitions and exemptions. The provisions of this bill become operative January 1, 2002.

4. Liability of Construction Contractors for Sales and Installations of Carpeting

The application of sales and use tax to construction contracts is covered by Regulation 1521, *Construction Contractors*. This regulation defines carpeting, carpet pad, tack strip, and other items used to install carpeting (collectively referred to as "carpeting" in this article) as "materials" for purposes of a construction contract. The correct application of tax depends on whether you are a consumer or a retailer of these items.

Consumer. You are a consumer of wall-to-wall carpeting that you furnish and install pursuant to a lump-sum contract. When you are a consumer, your cost for the carpeting is subject to tax.

Retailer. You are a retailer of carpeting if your contract separately states the price of the carpeting and passes title to carpeting prior to installation or includes an amount as "sales tax." When you are a retailer of the carpeting, you owe sales tax on your separately stated charge for that carpeting.

What happens if I don't have a written contract?

If you have no written contract with your customer, the terms of your billing will generally be used to determine whether you are a retailer or consumer of the carpeting. For example, whether you intend it or not, it will be presumed that you are a retailer if your invoice shows a separately stated amount for the carpeting and a separately stated amount for sales tax.



To avoid an unexpected tax liability, your contracts to furnish and install carpeting should be in writing. If you do not want written contracts for these transactions, you should at least ensure that your invoices clearly state whether or not you intend to act as the retailer of the carpeting.

Please note the following important information:

If you are making sales of carpeting, you must have a California seller's permit and file sales and use tax returns with the Board, whether you sell the carpeting without installation or sell the carpeting as part of contracts to furnish and install that carpeting. For information on how to register for a permit, please call our Information Center or visit our website, www.boe.ca.gov (look under Forms and Publications/Sales and Use Tax/Forms).

If you are a consumer of carpeting and make no sales of carpeting or other tangible personal property, you do not need a seller's permit. However, if such is the case, you must not issue a resale certificate for your purchases of carpeting and you may not separately state a selling price for the carpeting and an amount for sales tax on your contract. If you purchase carpeting without tax from an out-of-state vendor, you must report use tax on your cost of the carpeting. For information on how to report use tax, please call our Information Center.

5. Common Errors Discovered in Audits – Documenting Sales of Vehicles Purchased for Use Outside California

If you are a motor vehicle retailer, you are not required to report tax on the sale of a vehicle that is delivered outside California if the vehicle is not purchased for use in this state.

In order for your sale to be nontaxable, you must establish that

- The vehicle was delivered to the purchaser outside California, and
- The purchaser did not take possession of the vehicle in California.

If you know the purchaser is a California resident, you must also establish that the vehicle is

being purchased for use outside California, as described below.

Documenting deliveries to an out-of-state location

To establish that the vehicle was delivered to a location outside California, you must retain documents supporting the out-of-state delivery or shipment.

If you ship the vehicle to an out-of-state destination by means of a common carrier auto transporter, the bill of lading or other shipping documentation from the carrier is sufficient documentation.

If the vehicle is delivered by you or your authorized agent, you should document the delivery with evidence such as travel receipts for meals, lodging, and fuel. You should also obtain a statement signed at the same time by the delivery person and the purchaser, certifying delivery of the vehicle to an out-of-state location. You are urged to have the statement notarized at the out-of-state delivery point, with the delivery person and the purchaser both present before the notary. Form BOE-448, *Statement of Delivery Outside California*, has been designed for this purpose. Once completed, the original statement must be returned to you for your records. A copy should be given to the purchaser and a copy should be sent to the Board's Consumer Use Tax Section as indicated on the form.

Documenting deliveries made out of state to California residents

Under California law, if you deliver a vehicle outside California to a purchaser whom you know to be a California resident, it is presumed, unless established otherwise, that the vehicle is purchased for use in California and you will be liable for tax. The purchaser is considered a California resident, for example, if he or she has a California driver's license, or has a California address, even though the purchaser may live in the state only seasonally or intermittently.

If your customer claims the vehicle is being purchased for use outside California and you know the customer is a resident of this state, you must obtain a signed statement certifying that the vehicle is being purchased for use outside California. You may use Form BOE-447,



Statement Pursuant to Section 6247 of the California Sales and Use Tax Law, for this purpose. You should take the statement at the time of sale, and retain the original document in your records. A copy of the completed form should be given to the purchaser and a copy should be sent to the Board's Consumer Use Tax Section as indicated on the form. If you do not obtain a signed statement from the customer, the vehicle is considered to be purchased for use in California, and you must collect use tax on the sale.

Note: Forms BOE-447 and BOE-448 were recently revised to make the forms easier to understand and complete. If you would like copies of the forms, please call our Information Center. You can also download copies from the Internet at www.boe.ca.gov.

6. Many Underground Storage Tank Owners Have Not Registered to Pay the Underground Storage Tank (UST) Fee

Our Fuel Taxes Division continues to find UST owners who are not aware that they need to be registered to pay the fee that is due on petroleum products placed into their tanks. Unfortunately, this can lead to the assessment of fees, interest, and penalties, going back several years.

Generally, the owner of the real property is the owner of the tanks. However, in some circumstances *a lessee can be the owner of an underground storage tank* for the purposes of the fee. For example, a lessee who installs an UST at his or her own expense may be the owner of the tank.

Another example where a lessee could be considered to be the owner of an underground storage tank would be where the terms of the lease allow the lessee to remove the tank upon expiration of the lease. Not all lease agreements provide that the lessee is the owner of the tank, in which case the owner (lessor) must register and remit the fee.

Some tank owners have agreements that require the lessee to pay all taxes and fees associated with the business operations. Many times the owner *mistakenly* believes that they are relieved of the responsibility to pay the UST fee. This

is not correct! The owner's responsibility to pay the fee cannot be contracted away in a lease agreement. The Board must, according to the law, look to the owner for payment of the fee. The owner may, in turn, look to the lessee; however, the Board does not become involved in these contractual matters.

If you own an underground storage tank and are not registered to pay the UST fee, please contact the Fuel Taxes Division at 916-322-9669 to obtain an application. If you are the lessee/operator of an underground storage tank, you may call the Board to see if the owner/lessor is registered for your location, or if you may need to be registered because the terms of your lease make you the owner of the underground storage tank. In either instance, please discuss this article with your landlord.

7. Policy Regarding Employee Solicitation or Acceptance of Gifts

It is against Board policy for an employee to solicit or accept—either directly or indirectly—any gift, favor, entertainment, or any other thing of monetary value from a person whom the employee knows or has reason to believe

- Has, or is seeking to obtain, contractual or other business or financial relations with the Board of Equalization; or
- Conducts business or other activities that are monitored by the Board, under circumstances from which it reasonably could be substantiated that the gift was intended to influence the employee in his or her official actions or was intended as a reward for any official actions performed by the employee.

If a Board employee violates this policy, it should be reported to Ms. Darlene Allen, Chief, Internal Security and Audit Division. Call 916-445-2918.

8. Highlights of Year 2000 Tax Information Bulletin Articles

The following is a summary of selected *Tax Information Bulletin* articles printed earlier this year. The complete articles are available on our website at www.boe.ca.gov (click on "Tax News").



If you receive only our December newsletter and would like to receive all four issues, ask us to add you to Mailing List 15. Write to our Mail Services Unit, MIC: 12; Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0012.

Tax Rate Changes (New Tax Districts)

City of Clovis

On April 1, 2000, the sales and use tax rate within the city limits of Clovis (in Fresno County) increased to 7.875 percent. (March issue)

Mariposa County and City of Woodland

On July 1, 2000, the sales and use tax rate in all of Mariposa County increased to 7.75 percent.

On July 1, 2000, the sales and use tax rate within the city limits of Woodland (in Yolo County) increased to 7.75 percent. (June issue)

City of Avalon

On October 1, 2000, the sales and use tax rate within the city limits of Avalon (on Santa Catalina Island in Los Angeles County) increased to 8.75 percent. (September issue)

Regulatory Changes

Modular Systems Furniture

New Regulation 1583, *Modular Systems Furniture*, explains how tax applies to contracts to sell, install, and assemble modular systems furniture. Included in the regulation is an explanation of how to claim a 10 percent installation labor deduction in lieu of separately accounting for the actual installation labor charges for contracts to sell and install modular systems entered into on or after October 1, 1999. (March issue)

Printing and Related Arts

Regulation 1541, *Printing and Related Arts*, was revised to explain the application of tax to modern printing processes and to establish certain presumptions regarding the application of tax to the sale and use of special printing aids. The significant changes to Regulation 1541 were explained in the March 2000 article. A clarification of the term "resales ultimately subject to tax" was included in our September 2000 article.

Medicines and Medical Devices

Regulation 1591 was reorganized into five separate regulations. They provide expanded

definitions and lists of items that qualify as medicines and clarify how tax applies to their sale or use. Clarifications and reinterpretations resulted in certain changes regarding the application of tax, including a change related to the sales and use of insulin test strips and lancets. (June issue)

Advertising Agencies and Graphic Artists

Regulation 1540, *Advertising Agencies, Commercial Artists and Designers*, has been significantly revised to provide presumptions regarding the agency/retailer status of advertising agencies as well as presumptions regarding the amount of design concept services included in a lump-sum invoice for artwork. The regulation explains the taxability of charges for reproduction rights for artwork or photographs. (June issue)

Containers Used to Ship Food Products

Beginning April 1, 2000, tax does not apply to the sale or lease of empty containers for use in shipping food for humans when the food will ultimately be sold. (June issue)

Vehicles Purchased for Use in Interstate or Foreign Commerce

Regulation 1620, *Interstate and Foreign Commerce*, was revised to establish new guidelines for determining when California use tax applies to purchases of vehicles (generally trucks and buses) for use in interstate or foreign commerce. (September issue)

Sales and Installations of Electric Signs

Beginning October 1, 2000, the method construction contractors must use to report tax on lump-sum contracts to furnish and install on-premises electric signs changed. Starting on that date, if the contract to furnish and install the sign does not state the sale price of the sign, tax applies to 33 percent of the total contract price. (September issue)

Credit Card Payments

Use the Internet to Charge Tax Return Payments

For a small fee, you may make sales and use tax payments by telephone or over the Internet using a variety of credit cards. (June issue)



Sales and Use Tax Rates by County as of January 1, 2001

(includes state, local, and district taxes)

County	Tax Rate	County	Tax Rate
Alameda	8.00%	Orange	7.50%
Alpine	7.00%	Placer	7.00%
Amador	7.00%	Plumas	7.00%
Butte	7.00%	Riverside	7.50%
Calaveras	7.00%	Sacramento	7.50%
Colusa	7.00%	San Benito	7.00%
Contra Costa	8.00%	San Bernardino	7.50%
Del Norte	7.00%	San Diego	7.50%
El Dorado ¹	7.00%	San Francisco	8.25%
Fresno ²	7.625%	San Joaquin	7.50%
Glenn	7.00%	San Luis Obispo	7.00%
Humboldt	7.00%	San Mateo	8.00%
Imperial ³	7.50%	Santa Barbara	7.50%
Inyo	7.50%	Santa Clara	8.00%
Kern	7.00%	Santa Cruz	7.75%
Kings	7.00%	Shasta	7.00%
Lake ⁴	7.00%	Sierra	7.00%
Lassen	7.00%	Siskiyou	7.00%
Los Angeles ⁵	8.00%	Solano	7.125%
Madera	7.50%	Sonoma	7.25%
Marin	7.00%	Stanislaus	7.125%
Mariposa	7.50%	Sutter	7.00%
Mendocino	7.00%	Tehama	7.00%
Merced	7.00%	Trinity	7.00%
Modoc	7.00%	Tulare	7.00%
Mono	7.00%	Tuolumne	7.00%
Monterey	7.00%	Ventura	7.00%
Napa	7.50%	Yolo ⁷	7.00%
Nevada ⁶	7.125%	Yuba	7.00%

A higher total tax rate applies within the following cities and towns, which have special tax districts:

1. The tax rate within the city limits of the City of Placerville is 7.25%.
2. The tax rate within the city limits of the City of Clovis is 7.925%
3. The tax rate within the city limits of the City of Calxico is 8.00%.
4. The tax rate within the city limits of the City of Clearlake is 7.50%.
5. The tax rate within the city limits of the City of Avalon (on Santa Catalina Island) is 8.50%.
6. The tax rate within the city limits of the Town of Truckee is 7.625%.
7. The tax rate within the city limits of the City of Woodland is 7.50%.

Do you need a new tax rate chart?

Call 1-800-400-7115 or visit our website, www.boe.ca.gov/streimsched.htm.

9. New or Revised Reference Material

If you would like to obtain a copy of any of the following reference material, please call the Information Center. Copies of some publications can also be obtained from our website, www.boe.ca.gov.

Sales and Use Tax Publications

- 28 Tax Information for City and County Officials (Sales and Use Tax) (July 2000)
- 70 Taxpayers' Bill of Rights (September 2000)
- 71 California City and County Sales and Use Tax Rates (October 2000)
- 115 Applying Sales Tax to Tips (August 2000)

Sales and Use Tax Regulations

- 1506 Miscellaneous Service Enterprises (effective September 15, 2000)

How To Contact Us

Information Center. Call at any time to use our automated services, including our fax-back service. To speak to a representative, call between 8:00 a.m. and 5:00 p.m., Monday through Friday, excluding State holidays.

1-800-400-7115

Telephone devices for the deaf

1-800-735-2929 (TDD phone)

1-800-735-2922 (voice phone)

Internet. Visit us at www.boe.ca.gov to obtain information on tax rates, publications, legislation, regulations, telephone numbers, education programs, public meetings, and so forth.

Seller's Permit Verification. To verify permit numbers, you can call **1-888-225-5263** to use our automated voice response system. Or you can visit our website, www.boe.ca.gov.

Taxpayers' Rights Advocate. Call the Advocate's office if you need help with a problem you have been unable to resolve at other levels. Call toll-free, **1-888-324-2798**.

Tax Evasion Hotline. Call to report suspected tax evasion. Call toll-free, **1-888-334-3300**.

Copies of Legislative Bills. Write to the Legislative Bill Room, State Capitol, Room B-32, Sacramento, CA 95814. Or visit the following website: www.leginfo.ca.gov. The Bill Room does not provide copies of Board forms or publications.