Requests for written advice can be emailed to the Board of Equalization (BOE) at 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- We wrote to you and modified or rescinded our earlier advice, and your tax liability is for a transaction that occurred after such notification; or
- There has been a change in the law or a final decision of a court, which renders our earlier written advice no longer valid.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 or by calling our Customer Service Center at 1-800-400-7115.
<table>
<thead>
<tr>
<th>BOARD MEMBERS</th>
<th>MEMBER</th>
<th>OFFICE ADDRESS</th>
<th>TELEPHONE NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>First</td>
<td>Sen. George Runner (Ret.)</td>
<td>500 Capitol Mall, Suite 1750, Sacramento, CA 95814</td>
<td>1-916-445-2181</td>
</tr>
<tr>
<td>Second</td>
<td>Fiona Ma, CPA</td>
<td>455 Golden Gate Avenue, Suite 10500, San Francisco, CA 94102</td>
<td>1-415-557-3000</td>
</tr>
<tr>
<td>Third</td>
<td>Jerome E. Horton</td>
<td>2361 Rosecrans Avenue, Suite 450, El Segundo, CA 90245</td>
<td>1-310-297-5201</td>
</tr>
<tr>
<td>Fourth</td>
<td>Diane L. Harkey</td>
<td>400 Capitol Mall, Suite 2580, Sacramento, CA 95814</td>
<td>1-916-323-9794</td>
</tr>
<tr>
<td>State Controller</td>
<td>Betty T. Yee</td>
<td>300 Capitol Mall, 18th Floor, Sacramento, CA 95814</td>
<td>1-916-445-2636</td>
</tr>
<tr>
<td>Executive Director</td>
<td>Cynthia Bridges</td>
<td>450 N Street, PO Box 942879, Sacramento, CA 94279-0001</td>
<td>1-916-445-6464</td>
</tr>
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**FOR GENERAL TAX INFORMATION VISIT OUR WEBSITE AT** [www.boe.ca.gov](http://www.boe.ca.gov)

**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.