



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 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- We wrote to you and modified or rescinded our earlier advice, and your tax liability is for a transaction that occurred after such notification; or
- There has been a change in the law or a final decision of a court, which renders our earlier written advice no longer valid.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 Taxpayer Information Section at 800-400-7115.

CALIFORNIA STATE BOARD OF EQUALIZATION FIELD OFFICES

BOARD MEMBERS

DISTRICT	MEMBER	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
First	Betty T. Yee	455 Golden Gate Avenue, Suite 10500, San Francisco, CA 94102	415	557-3000
Second	Sen. George Runner (RET.)	500 Capitol Mall, Suite 1750, Sacramento, CA 95814	916	445-2181
Third	Michelle Steel	550 Deep Valley Drive, Suite 355, Rolling Hills Estates, CA 90274	310	377-8016
Fourth	Jerome E. Horton	1100 Corporate Center Drive, Suite 203, Monterey Park, CA 91754	323	980-1221
State Controller	John Chiang	777 South Figueroa Street, Suite 4800, Los Angeles, CA 90017	213	833-6010
Executive Director	Kristine Cazadd	450 N Street, PO Box 942879, Sacramento, CA 94279-0001	916	445-6464

FOR GENERAL TAX INFORMATION VISIT OUR WEBSITE AT www.boe.ca.gov

For account-specific information contact your local field office.

SACRAMENTO HEADQUARTERS **450 N Street, PO Box 942879, Sacramento 94279-0001** **916** **445-6464**
BUSINESS TAXES FIELD OFFICES

CALIFORNIA CITIES	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, 93301-1922	661	395-2880
Culver City	5901 Green Valley Circle, Suite 200, 90230-6948 (PO Box 3652, 90231-3652)	310	342-1000
El Centro	1550 W. Main Street, 92243-2832 <i>Note: closed 12 noon to 1 p.m. M-F</i>	760	352-3431
Fresno	8050 North Palm Avenue, Suite 205, 93711-5510	559	440-5330
Irvine	16715 Von Karman Avenue, Suite 200, 92606-2414	949	440-3473
Norwalk	12440 E. Imperial Highway, Suite 200, 90650-8397 (PO Box 409, 90651-0409)	562	466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	510	622-4100
Rancho Mirage	35-900 Bob Hope Drive, Suite 280, 92270-1768	760	770-4828
Redding	2881 Churn Creek Road, Suite B, 96002-1146 (PO Box 492529, 96049-2529)	530	224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	951	680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	916	227-6700
Salinas	111 East Navajo Drive, Suite 100, 93906-2452	831	443-3003
San Diego	15015 Avenue of Science, Suite 200, 92128-3434	858	385-4700
San Francisco	121 Spear Street, Suite 460, 94105-1584	415	356-6600
San Jose	250 South Second Street, 95113-2706	408	277-1231
Santa Rosa	50 D Street, Room 230, 95404-4791 (PO Box 730, 95402-0730)	707	576-2100
Suisun City	333 Sunset Avenue, Suite 330, 94585-2003	707	428-2041
Van Nuys	15350 Sherman Way, Suite 250, 91406-4203 (PO Box 7735, 91409-7735)	818	904-2300
Ventura	4820 McGrath Street, Suite 260, 93003-7778	805	677-2700
West Covina	1521 West Cameron Avenue, Suite 300, 91790-2738 (PO Box 1500, 91793-1500)	626	480-7200

OUT-OF-STATE FIELD OFFICES

Chicago, Illinois	120 N. La Salle, Suite 1600, 60602-2412	312	201-5300
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3007	281	531-3450
New York, N.Y.	485 Lexington Avenue, Suite 400, 10017-2600	212	697-4680
Sacramento	3321 Power Inn Road, Suite 130, 95826-3893 (PO Box 188268, 95818-8268)	916	227-6600

FOR MORE INFORMATION

Call 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 888-324-2798 or 916-324-2798.

Addresses and telephone numbers are current as of February 2012, but are subject to change. We recommend you call the field office before visiting.

Unless otherwise noted all offices are open from 8 a.m. to 5 p.m. Monday-Friday, excluding state holidays.