

# SPECIAL TAXES AND FEES

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NEWSLETTER

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We invite you to scroll through the pages to find, or to click on the article title in the "In this issue" section to move directly to, an article of interest. Click on the BOE icon in the top left corner of the page to return to the table of contents. Links within the articles will take you to our website where you can find more information on the topic referenced.

## KEEP A COPY FOR YOUR FILES

This electronic format allows you to print the entire publication or to print just the pages that provide information that pertains to your interests. If you are going paperless, download this document to your computer.

## STAY INFORMED

This newsletter is published each December. Back issues of Environmental Fees, Excise Taxes, and Fuel Taxes newsletters are available on our website.

For more information regarding special taxes and fees administered by the Board of Equalization (BOE), please go to [www.boe.ca.gov](http://www.boe.ca.gov). You can also sign up online to receive this newsletter at [Get BOE Updates](#).

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## New legislation

The following is a summary of law changes enacted during the 2012 California legislative session that affect several BOE special taxes and fee programs. The changes described in this article are effective January 1, 2013, unless otherwise noted. For copies of these bills, please write to the Legislative Bill Room, 1303 10th Street, Room B32, Sacramento, CA 95814, or view and download them at [www.leginfo.ca.gov/bilinfo.html](http://www.leginfo.ca.gov/bilinfo.html).

- Assembly Bill (AB) 1301 (Stats. 2012, Ch. 335), as related to the Cigarette and Tobacco Products Licensing Act of 2003 (Licensing Act), amends Business and Professions (B&P) Code section 22958 of the STAKE (Stop Tobacco Access to Kids Enforcement) Act that requires the BOE to take action against a cigarette or other tobacco products retailer who violates laws related to sales of cigarettes or tobacco products to minors. AB 1301 also repeals B&P Code section 22974.8 and replaces it with a new section 22974.8 to require the BOE to suspend or revoke the license of a retailer as directed by the California Department of Public Health pursuant to the schedule set forth in subdivision (b) of B&P code section 22958. Subdivision (b) of section 22958 also adds a two hundred fifty dollar (\$250) civil penalty to be imposed by the BOE, in addition to the civil penalties to be imposed according to the schedule set forth in subdivision (a). The licensee would be provided with at least ten days written notice of a pending suspension or revocation and an opportunity to appeal the suspension or revocation and the two hundred fifty dollar (\$250) penalty; however, the grounds for appeal can only be to correct a mistake or clerical error. The BOE is prohibited from accepting or considering an appeal founded upon the grounds of whether a retailer violated the STAKE Act.
- AB 1812 (Stats. 2012, Ch. 96) revises the definition of “beer” in B&P Code section 23006, for purposes of the Alcoholic Beverages Control Act, to include beer aged in empty wood barrels previously used to contain wine or distilled spirits.
- AB 2679 (Stats. 2012, Ch. 769) amends Revenue and Taxation Code (R&TC) section 60116 of the Diesel Fuel Tax Law to adjust the date for setting the Interstate User Rate from January 1 of each year to July 1 of each year beginning July 1, 2013, to coincide with the date excise tax rates are set for diesel fuel and motor vehicle fuel pursuant to provisions of the Fuel Tax Swap. This legislation

eases the reporting burden on International Fuel Tax Agreement participants and Interstate Users of diesel fuel by requiring a change in the rates only once each year.

- Senate Bill (SB) 35 (Stats. 2012, Ch. 505), among other things, requires various state agencies, including the BOE, to allow a taxpayer when performing an electronic transaction with the BOE to submit an affidavit of voter registration electronically on the Internet website of the Secretary of State.
- SB 1015 (Stats. 2012, Ch. 37), among other things, authorizes the BOE and the Employment Development Department (EDD) to provide the Franchise Tax Board (FTB) with information relating to delinquent tax debtors and allows that information to be used in the collection of delinquent amounts under the Financial Institution Record Match (FIRM) program administered by the FTB. This law took effect June 27, 2012.
- SB 1485 (Stats. 2012, Ch. 493) amends R&TC section 8101 of the Motor Vehicle Fuel (MVF) Tax Law to allow a refund of the MVF excise tax to any person who buys tax-paid gasoline for the purpose of producing a blended fuel that is used to operate a motor vehicle on the state’s highways, when that blended fuel is taxed as a use fuel, but only to the extent that a refund claim has been filed on or after January 1, 2011. Refunds of the MVF tax are handled by the State Controller. See “[Are you producing E85 with tax-paid MVF?](#)” below, in the Motor Vehicle Fuel Tax section for further information. This law took effect September 23, 2012.

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## Alcoholic Beverage Tax

### Final Rulemaking Action to repeal distilled spirits regulations

On November 15, 2012, the BOE authorized the repeal of Regulations 2558, 2558.1, 2559, 2559.1, 2559.3, and 2559.5. These regulations, adopted in 2008 and 2011, taxed beer and wine drinks flavored with distilled spirits at the higher distilled spirits tax rates. This regulatory action (California Code of Regulations, title 1, section 100 [code]) will ensure that we are in compliance with the California

Third District Court of Appeal's ruling in *Diageo – Guinness USA, Inc., et al v. State Board of Equalization*.

Manufacturers, wine growers and importers of these beer and wine products were advised of the Court of Appeal's ruling in June 2012. Alcoholic beverage tax returns were also updated at that time for tax reporting purposes.

The June 2012 Special Notice mailed to registrants is available on our website: <http://www.boe.ca.gov/sptaxprog/pdf/1317.pdf>.

### **Alcoholic Beverage Control (ABC) license suspension - procedural changes for posting notice**

Effective September 1, 2012, licensees whose ABC license has been suspended due to failure to pay taxes or penalties owed to the BOE will be responsible for posting "Notice of Suspension" signage on their licensed premises. These suspension signs must remain conspicuously posted on the premises until the licensee is advised by ABC to remove them. Failure to keep the notices properly posted can result in further disciplinary actions leading to the revocation of the license.

### **Did you know that if you import beer and wine into California you may be responsible for reporting and paying the California excise tax?**

An import is any shipment into California from outside this state. The California excise tax on beer and wine is due from the importer. An importer is the first person to receive the product in California or the manufacturer that removes the product from Internal Revenue bond in California (for a complete definition see B&P Code section 23017). This definition includes beer and wine manufacturers and vendors located outside California if they import beer or wine into California warehouses for temporary storage before it is sold to distributors or removed from Internal Revenue bond. Every person who receives beer or wine in California, as discussed above, must hold a Beer and Wine Importer's license.

The California excise tax is due on beer and wine imports by a beer manufacturer, winegrower, or importer unless it is substantiated to the satisfaction of the BOE that the beer or wine is in the possession of the beer manufacturer or winegrower, in Internal Revenue bond within the state, or was exported from this state by the licensee making the report, or was sold for export and actually exported from this state. *Reminder – beer and wine importers cannot claim export credit for wine purchased tax paid within California.*

Each importation of beer or wine into California must be recorded on [BOE-269-A, Beer and Wine Imported into California](#), which must be included with the tax return for the period.

Winegrowers - Imported shipments of wine received by a winegrower in Internal Revenue bond must also be reported on [BOE-269-A](#) and on [BOE-501-WG, Winegrower Tax Return](#), in the reporting period for which the shipments are received. However, such imports are not taxable at the time of receipt. Rather, a deduction should be taken on line 6 of the *Winegrower Tax Return* for the gallons received in Internal Revenue bond.

*Business agreements that attempt to shift responsibility for the California excise tax from the importer to the distributor are not allowed by statute. Such agreements are not binding to the state and do not relieve the importer from liability under the California Alcoholic Beverage Tax Law.*

If you are interested in learning more about the California excise tax on beer and wine imports or about other taxes and fees collected by the BOE, please visit our website at: [www.boe.ca.gov/sptaxprog/tax\\_and\\_fee\\_programs.htm](http://www.boe.ca.gov/sptaxprog/tax_and_fee_programs.htm).

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## **Cigarette and Tobacco Products Taxes**

View online articles from our Cigarette and Tobacco Products Taxes Newsletter by clicking [here](#).

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## **Diesel Fuel Tax**

View online articles from our Motor Carrier Office Newsletter by clicking [here](#).

### **Biodiesel reporting tips**

*Terminal operators' reporting of product reclassifications*

Terminal operators often receive products in a terminal that they blend with other products for distribution. For example, diesel (product code 167) and biodiesel (product code 284) may be received by a terminal, blended, and distributed as blended biodiesel (product code 170). In addition, biodiesel (product code 284) may have dye added and then be distributed as dyed biodiesel fuel (product code 290). In both of these examples, the product received by the terminal and reported on the *Terminal Receipts Schedule*

is different than the product distributed across the rack and reported on the *Terminal Disbursements Schedule*.

Proper reporting of the product reclassification is simple. For example, if you receive diesel (product code 167) and biodiesel (product code 284), blend them, and distribute the resulting product as blended biodiesel (product code 170), you would report the transaction as follows:

1. Report all terminal receipts (15A Schedule) of product code 167 and product code 284;
2. Report a terminal disbursement (15B Schedule) book adjustment (BA mode code) for the total gallons of product code 167 blended into product code 170;
3. Report a terminal disbursement (15B Schedule) book adjustment (BA mode code) for the total gallons of product code 284 blended into product code 170;
4. Report a terminal receipt (15A Schedule) book adjustment (BA mode code) for the total gallons of product code 170; and
5. Report all terminal disbursements (15B Schedule) of product code 170.

You may use this method to summarize all transactions during a period or on a transaction-by-transaction basis for each disbursement of the reclassified product.

#### *Petroleum carriers*

Train Operators – If delivering biodiesel to a terminal location, provide the Internal Revenue Service (IRS)-assigned terminal control number (TCN) in the Destination TCN field. A list of current IRS-assigned TCNs can be found on the IRS website at [www.irs.gov](http://www.irs.gov). If delivering biodiesel to a fuel production facility, provide the CA-assigned TCN in the Destination TCN field. The CA-assigned TCN can be obtained by contacting the fuel production facility where the fuel was delivered. If delivering biodiesel to a refinery location, provide the city where the refinery is located in the Destination City field. For all other deliveries that are not to a terminal, fuel production facility, or refinery location, provide the city to which the product was delivered in the Destination City field.

#### *Use correct product codes to identify products containing biodiesel*

Use product code 170, Biodiesel, for any product received, disbursed, or imported that contains any blend of biodiesel (B99-B01). Use product code 284, Biodiesel (B100), for pure biodiesel products (B100). You should not use product code 167, Diesel Fuel #2 low sulfur undyed, to report transactions involving fuel containing any blend of biodiesel.

#### *Tax-paid credits*

If a supplier wants to claim a credit for tax-paid biodiesel on schedule 13M, *Tax-Paid Fuel Removed from a Terminal*, they must report the biodiesel product codes as indicated above.

#### *Tax-paid fuel inventory above the rack*

If you receive or purchase tax-paid fuel above the rack, you should pass the tax along until a supplier removes the fuel from the rack. The supplier that removes the fuel may at that point take a credit against taxable removals when the incidence of the second tax has occurred. The person paying the second tax can assert a credit but it must be supported by a "First Taxpayer's Report." This report identifies the person that paid the first incidence of the tax on the fuel. The "First Taxpayer's Report" is the method the IRS uses to document fuel on which tax was paid twice. The BOE has adopted this method to be used in the same manner.

#### *Refunds are not allowed for tax-paid biodiesel fuel converted to dyed biodiesel fuel*

In the situation where tax-paid biodiesel is brought into the terminal rack and subsequently dyed, no refund or credit would be allowed because, although there is a first instance of the tax, there is no second incidence of the tax. A supplier or vendor that converts tax-paid diesel products into dyed fuel will not be allowed to claim a credit or refund of the taxes paid on the clear diesel or biodiesel fuel because no second tax on the fuel would result from the removal of the fuel from the rack.

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## Electronic Waste Recycling (eWaste) Fee

### **Are the Amazon Kindle devices subject to the electronic waste recycling (eWaste) Fee?**

The eWaste Fee is imposed on the purchase of a new or refurbished Covered Electronic Device (CED). A CED is a video display device that has a screen greater than four inches, measured diagonally, which is identified as a CED by the California Department of Toxic Substances Control (DTSC).

DTSC has determined that the *Kindle Fire is a CED* because it is a video display device that contains a LCD screen and falls into the "LCD containing laptop computers" category, as does the iPad and other similar devices.

Therefore, a retailer is required to collect the eWaste fee from the consumer on the retail sale of a new or refurbished Kindle Fire device. However, the same is not true of the *Amazon Kindle, Kindle DX, Kindle Keyboard, and Kindle Touch* as it was determined that these are not CEDs because these devices are not video display devices capable of displaying moving graphical images and do not contain LCD displays, but rather contain E-ink displays. Therefore, a retailer is not required to collect the eWaste Fee from the consumer on the sale of any of these devices.

For further information regarding the eWaste Fee, see our website at [www.boe.ca.gov/sptaxprog/electronic\\_waste\\_recycling\\_fee.htm#](http://www.boe.ca.gov/sptaxprog/electronic_waste_recycling_fee.htm#).

### **New eWaste recycling fees effective January 1, 2013**

Pursuant to Public Resources Code section 42460 et seq., CalRecycle approved a reduction in the eWaste Fees. The BOE is responsible for the collection of the eWaste Fee.

Effective January 1, 2013, the new fees are as follows for retail sales of CEDs made on and after that date:

<b>Screen Size – Measured Diagonally</b>	<b>Fee</b>
More than 4 inches, less than 15 inches	\$3.00
15 inches but less than 35 inches	\$4.00
35 inches or more	\$5.00

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## **Emergency Telephone Users Surcharge**

### **Surcharge rate information**

The California Technology Agency (CTA) determines the annual rate of the Emergency Telephone Users Surcharge. CTA has determined that the current surcharge rate of 0.50 percent (.0050%) will remain in effect for the next surcharge rate period beginning January 1, 2013. The BOE fixed this rate for the next rate period at its October 24, 2012, meeting.

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## **Fire Prevention Fee**

Assembly Bill (AB)x1 29 (stats 2011, Ch. 8) authorized a new State Responsibility Area Fire Prevention Fee (fee) to be assessed on owners of habitable structures on property located within a State Responsibility Area (SRA).

Each year, the California Department of Forestry and Fire Protection (CAL FIRE) provides BOE a list of owners of habitable structures required to pay and the amount of fee(s) to be assessed. The list of fee payers includes the owners of habitable structures as recorded on the County Assessor rolls or as recorded by the Department of Housing and Community Development’s records on July 1 of the fiscal year for which the fee is due. The BOE issues the billings from this list and collects the fees due.

The BOE began issuing billings on behalf of CAL FIRE for the fiscal year 2011/12 in early August 2012. The billings were processed by county in alphabetical order, beginning with Alameda County.

If a person receiving a bill believes he or she has been billed in error or the fee amount calculated is incorrect, they may submit an appeal to CAL FIRE after receiving the bill from BOE.

- The appeal must be submitted within 30 days from the date printed on the bill.
- The appeal ([Fire Prevention Fee Petition for Redetermination](#)) must be in writing and describe the specific grounds upon which the appeal is based. The form and mailing instructions can be found at the [Fire Prevention Fee Website](#).
- CAL FIRE will review the appeal and reach a decision within 60 days. The BOE will also be notified and will send a revised billing or issue a refund if payments made were determined not to be due, based on the CAL FIRE decision.

Petition forms should be mailed to:

Fire Prevention Fee Service Center  
 PO Box 2254  
 Suisun City, CA 94585

You may look up your address at: [CAL FIRE - Fire Prevention Fee SRA Parcel Map](#) to see if your property falls under the SRA.

If you have questions regarding the Fire Prevention Fee program, please contact the Fire Prevention Fee Service Center at the following address or telephone number:

Fire Prevention Fee Service Center  
PO Box 2254  
Suisun City, CA 94585  
1-888-310-6447  
[Fire Prevention Fee Website](#)

If you have questions regarding the collection process of this fee, please contact us at the following address or call the BOE Taxpayer Information Center at 1-800-400-7115 (TTY: 711)

Special Taxes and Fees, MIC: 88  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0088

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## Hazardous Substances Tax/Fee

### Determining the number of employees under the environmental fee

Once a person is hired as an employee, the employer has control over how that employee spends the hours of the workday. This includes whether or not the employee will be paid for time off taken during those workday hours for vacation, illness, and holidays, and whether or not the employee must work his or her assigned hours on a particular workday. Therefore, for the purposes of the Environmental Fee statute and calculation of the number of employees "employed in California for more than 500 hours," the term "employed" includes the hours for which an employee is paid, even when the employee is absent due to vacation, illness, or holidays, for the duration of his or her employment. If a person terminates employment, the employer no longer controls the former employee's work activities. Any hours included in the calculation of a terminated employee's severance pay, sick pay, or vacation time is not included when calculating the number of hours a person was employed during a calendar year for purposes of determining the environmental fee owed for that year.

### Are Professional Employment Organizations (PEO) employers?

Both the DTSC and the Employment Development Department (EDD) recognize PEOs as employers. PEOs are responsible for paying the environmental fee as long as the PEO has a valid contract with its client. The PEO should include its clients' qualified employees in its total employee count in order to determine the correct fee due to the BOE. PEOs are listed as qualifying entities in [Publication 90, Environmental Fee](#).

If a PEO chooses to report each of its clients' employees separately using the client's own EDD number to establish that company's State Unemployment Insurance (SUI) rate, that client will need to have its own BOE account number since it is now reporting those employees under its own EDD number.

### New hazardous waste and occupational lead poisoning prevention fee rates

The Hazardous Waste fees and the Occupational Lead Poisoning Prevention fee are adjusted each year by the incremental change in the Consumer Price Index (CPI) published by the California Department of Industrial Relations. Visit our website at [www.boe.ca.gov/sptaxprog/tax\\_rates\\_stfd.htm#10](http://www.boe.ca.gov/sptaxprog/tax_rates_stfd.htm#10) for the new rates that are in effect for these fees as of January 1, 2013.

### Generator fee refunds

As required by Health and Safety (H&S) Code section 25205.9, the DTSC has determined that it does not have surplus funds within the meaning of H&S Code section 25205.9, subdivision (e). Therefore, funds are not available to pay the refunds specified in sections 25205.5, subdivisions (h) and (i), and 25205.9 of the H&S Code.

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## Motor Vehicle Fuel Tax

### Are you producing E85 with tax-paid MVF?

Senate Bill 1485 (Stats. 2012, Ch. 493) amends Revenue and Taxation Code (R&TC) section 8101 of the Motor Vehicle Fuel (MVF) Tax Law to allow a refund of the MVF excise tax to any person who buys gasoline for the purpose of producing a blended fuel used to operate a motor vehicle on the state's highways. To qualify, the blended fuel must have been taxed as a use fuel and your refund claim must have been filed on or after January 1, 2011. Refunds of the MVF tax are handled by the State Controller.

In lieu of filing a refund with the State Controller, a licensed supplier may claim a credit for tax-paid MVF used to produce a blended fuel that is taxed as a use fuel, for example, E85. Use Schedule 13N, *Tax-Paid Fuel Used to Manufacture Other Products*, to claim gallons of tax-paid fuel used to manufacture other products. Transactions may be reported as summarized daily, weekly, or monthly totals. If summarizing, the document date should be the last day of the summarized period.

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## General Interest

### eReg is here!



Electronic Registration (eReg) is a secure, convenient, and fast way to register online for an account, license, or permit with the BOE.

eReg was implemented on June 18, 2012, and may be used to register for most BOE tax and fee programs. With eReg you can register your business easily, quickly, and accurately. You can obtain the license/account or permit required for your business using just one online application. You can register at any time using a computer with Internet access or at one of our field offices using the computer kiosks that are available for your use.

Once registered, you can view and print the registration information packet which includes the permit and/or license, and you have access to related publications, statutes, and regulations.

To begin the eReg process, simply visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov); click on the eServices tab, and begin the process to register your business.

### Electronic payment of taxes received one day late

Effective January 1, 2011, Senate Bill 1028 allows that, until January 1, 2016, if your electronic tax payment associated with filing a return or prepayment is late by only one business day, you may be eligible for a reduction in the interest charged on the late payment. Interest is generally imposed on a monthly basis when a tax payment is late, therefore, if payment is made one day late, interest is imposed for an entire month. If the Board, meeting as a public body, finds, that it is inequitable to compute the interest on a monthly basis, then it can instead assess interest on a daily basis from the date on which the tax or prepayment was due until the date of payment. To qualify, all of the following conditions must be met:

- The payment of the tax or prepayment was made electronically;
- The payment of the tax or prepayment was made no more than one business day after the due date;
- The taxpayer was granted relief from all penalties that applied to that payment of tax or prepayment; and
- The taxpayer files a request for an oral hearing before the Board.

Taxpayers may request an oral hearing by completing [BOE-734, Request For Oral Hearing Electronic Payments—One Day Late](#).

*Note: This does not apply to payments made pursuant to deficiency determinations, determinations where no return has been filed, jeopardy determinations, or deferred payments for cigarette tax stamps.*

### Online relief requests now available

Our new eRelief Requests system is now available. This new service provides you the ability to electronically request the BOE cancel your penalties, interest or collection fees. You can submit your request for the following:

- Declaration of Timely Mailing
- Extension of Time in which to File a Tax/Fee Return
- Relief from Penalty
- Relief from Interest
- Relief from Penalty and Interest due to a Disaster
- Relief from Collection Cost Recovery Fee

For more information, please visit our website at [www.boe.ca.gov](http://www.boe.ca.gov).

### Tax and fee payers: Remember to maintain your records

You may be contacted by an auditor if you hold a special tax or fee account with the BOE. In general, accounts are subject to audit at three-year intervals, at the time an account is closed out, or in connection with an audit of another BOE account, permit, or license you may hold. Audits may also be initiated as a result of information received from outside sources. It is important to understand our audit process and why our auditors may ask to review certain books and records, including electronic records maintained on your computer. To learn more about what you should expect from an audit and how you can prepare to make it easier for you and the auditor, please see [publication 76, Audits](#).

### “No Cash” pilot program

The No Cash Program, a pilot where several BOE offices have stopped accepting cash payments, began June 1, 2011, in our Oakland, San Diego, Ventura, San Marcos, El Centro and Bakersfield offices. The pilot was scheduled to run for 90 days; however, it was so successful that it has been extended indefinitely. On May 7, 2012, Culver City, Irvine, Norwalk, Riverside, San Francisco, and Van Nuys offices transitioned to the program.

With BOE's ePay services available and conveniently accessible, taxpayers who bring cash to those offices are asked to pay via an alternate method. The offices participating in the pilot will continue to accept the following forms of payment: checks (personal, business, and cashier's), money order, credit cards, Automated Clearing House (ACH) Debit, and ACH Credit. This policy allows the BOE to reduce its costs and ensure the safety of its employees.

### **Do you pay by paper check? Same day check processing is here!**

Beginning September 2012, the BOE scans and deposits paper checks the day they are received, immediately withdrawing the funds from your bank account. This new check processing system streamlines the BOE's paper check process and improves efficiency. The new system has no effect on your ability to file returns or your payment options.

For your convenience, BOE also offers several easy ways to make electronic payments. These methods are available at [www.boe.ca.gov/electsrv/esrvcont.htm](http://www.boe.ca.gov/electsrv/esrvcont.htm).

For more information, contact our Taxpayer Information Section at 1-800-400-7115 (TTY:711), Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), excluding state holidays.

### **Annual Taxpayers' Bill of Rights hearings to begin**

Do you have suggestions for improving our services? Do you want us to look more closely at a tax or fee issue? We invite you to share your ideas and concerns with our Board Members at the annual Taxpayers' Bill of Rights hearings. You may present your proposal orally or in writing.

The annual business and property taxes hearings for 2013 are scheduled for May 22 in Sacramento and July 17 in Culver City, both starting at approximately 1:30 p.m.

Although you are not required to make advance arrangements to speak, it will help us to prepare if you contact the Taxpayers' Rights Advocate Office at 1-888-324-2798 beforehand to let us know your topic. If your proposal is complex or extensive, we encourage you to submit it in advance and then summarize it in your oral presentation.

For more details, please call the Advocate Office or visit them at [www.boe.ca.gov](http://www.boe.ca.gov) (click on the tab "Your Rights" and choose "Taxpayers' Rights Advocate"), where you may also view the office's latest annual report.

### **Know your rights**

As a taxpayer, you have many rights under the law, including the right to:

- Receive information and assistance to help you comply with the law;
- Be treated fairly and courteously, and receive prompt service; and
- Appeal a decision or claim a refund as allowed by law.

Of course, along with those rights, you have certain responsibilities, including the responsibility to:

- Keep informed about tax laws and regulations that affect your business;
- Report and pay taxes and fees when due; and
- Maintain adequate records.

For more information you may order [publication 70](#), *Understanding Your Rights as a California Taxpayer*.

### **Civil behavior in trying times**

Some observers have noted that civility is decreasing in our society as our lives become more complex. We know that you may find yourself frustrated with the difficulties of the tax law or pressed for time when dealing with our staff. Still, we ask that you treat our employees just as you would like to be treated in a business situation. Any statement or gesture made to a BOE employee that seems remotely like a threat—even a statement made in jest—will be referred to our Internal Affairs Section for investigation.

### **Ethics at work —“Thank you” is enough**

We would like to remind you that BOE policy prevents our employees from accepting gifts of any type. So if you are grateful to someone for going the extra mile to help you with a complicated issue, a simple “thank you” will do. You may also use our online Customer Service Survey form at [How Are We Doing Survey - California State Board of Equalization](#) to express yourself.

# ***SPECIAL TAXES AND FEES***

■ December 2012 ■ Volume II ■ Number 1

**NEWSLETTER**

## ***Need more information?***

### **Special Taxes and Fees Division**

State Board of Equalization, MIC:88  
PO Box 942879  
Sacramento, CA 94279-0088

### **Internet Mail**

[www.boe.ca.gov/info/email.html](http://www.boe.ca.gov/info/email.html)

### **Taxpayer Information Section:**

**1-800-400-7115 (TTY:711)**

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.

### **Tax Evasion Hotline**

1-888-334-3300

### **Legislation**

[www.leginfo.ca.gov](http://www.leginfo.ca.gov)

### **Taxpayers' Rights Advocate**

[www.boe.ca.gov/tra/tra.htm](http://www.boe.ca.gov/tra/tra.htm)

1-888-324-2798

### **Board Member contact and website**

Visit our website [www.boe.ca.gov](http://www.boe.ca.gov) for Board Member information, legislative summaries, regulations, forms and publications, translated publications, and more.

## ***Check out eFile***

Find out how flexible online filing can be.

eFile is fast, secure and simple to use. It allows you to file your return early and, with electronic funds transfer, schedule your payment for the due date.

eFile Board of Equalization: [www.boe.ca.gov/electsrv/eServices.htm](http://www.boe.ca.gov/electsrv/eServices.htm)