

APPLICATION FOR IN-STATE VOLUNTARY DISCLOSURE

Persons or businesses who purchase tangible personal property from a retailer outside this state for storage, use, or other consumption in this state are required to report and pay use tax on the purchase price of such property to the Board of Equalization (BOE). Pursuant to Revenue and Taxation Code section 6487.06, *Deficiency determinations; unregistered California purchasers*, the BOE has established a voluntary use tax liability disclosure program for in-state qualified purchasers who wish to acknowledge their liability for California use tax. By voluntarily coming forward to the BOE under this program, you may be able to limit your liability for tax, penalties, and interest due for prior periods. Ordinarily, if you do not file a return, the BOE can send you a bill ("deficiency determination") for the amounts owed as late as eight years after the quarterly period in which the purchases were made. However, if you qualify for the In-State Voluntary Disclosure Program, the billing period is limited to three years. In addition, you may be relieved of applicable penalties (see below).

Please complete this form if you wish to apply for the In-State Voluntary Disclosure Program. By completing and signing the form, you are representing that you are a qualified purchaser who meets all of the following criteria:

- Resides or is located within California, and have *not* previously registered with the BOE,
- Has *not* previously filed an Individual Use Tax Return with the BOE,
- Has *not* reported an amount for use tax on an Individual Income Tax Return with the Franchise Tax Board,
- Is *not* engaged in business in this state as a retailer, as defined in Revenue and Taxation Code section 6015,
- Has *not* been previously contacted by the BOE for failure to report the use tax imposed by Revenue and Taxation Code section 6202,
- Failure to pay the tax or file a return was due to reasonable cause and not as a result of negligence or intentional disregard of the law, and
- Is *not* purchasing a vehicle, vessel, or aircraft.

Request for Relief of Penalty:

By signing under penalty of perjury, I request relief from penalty charges for the period(s) _____ and can attest to the fact that the person below meets the qualifications of Revenue and Taxation Code section 6487.06. I further attest that the person's previous failure to register with the BOE, file returns, and pay tax was not due to negligence, intentional disregard of the law, or intent to evade the provisions of the California Revenue and Taxation Code.

The BOE may grant relief from penalty charges, but not interest charges with this statement if it is determined that a person's failure to file a timely return or payment was due to reasonable cause and circumstances beyond the person's control. If you are relieved of the penalty charges, you must still pay the interest due on late return payments and prepayments. Your request for relief from penalty cannot be processed until the tax and interest have been paid in full.

CERTIFICATION

I certify (or declare), under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.

BUSINESS NAME (if operating a business)	FEIN	ACCOUNT NUMBER (see note)
YOUR NAME	TYPE OF BUSINESS (if applicable)	
ADDRESS (street, city, state, zip code)		

TELEPHONE NUMBER	PERIOD OPERATED IN CALIFORNIA
	From (month, day, year) _____ To (month, day, year) _____

TYPE OF OWNERSHIP

Sole Owner
 Partnership
 Corporation
 Non-Profit Corporation
 Married Co-Ownership
 Registered Domestic Partnership
 Other _____

DESCRIBE YOUR BUSINESS OPERATIONS IN CALIFORNIA (if applicable):

SIGNATURE	TITLE	DATE

In addition to this application, please visit our website at www.boe.ca.gov to complete the electronic registration and obtain your California Consumer Use Tax Account. (Note: Please enter the account number on this form in the "Account Number" field.) This application should be mailed to the BOE office nearest you within thirty (30) days of registration. You may not qualify for this program if your application is not submitted within the thirty (30) days. Please visit our website for a list of field offices nearest you.

FIELD OFFICE APPROVAL (For BOE Use Only)

FIELD OFFICE	NAME	DATE	VOLUNTARY DISCLOSURE PERIOD	ACCOUNT CHAR. CODE

CALIFORNIA STATE BOARD OF EQUALIZATION FIELD OFFICES

BOARD MEMBERS			
DISTRICT	MEMBER	OFFICE ADDRESS	TELEPHONE NUMBER
First	Sen. George Runner (RET.)	500 Capitol Mall, Suite 1750, Sacramento, CA 95814	1-916-445-2181
Second	Fiona Ma, CPA	455 Golden Gate Avenue, Suite 10500, San Francisco, CA 94102	1-415-557-3000
Third	Jerome E. Horton	2361 Rosecrans Avenue, Suite 450, El Segundo, CA 90245	1-310-297-5201
Fourth	Diane L. Harkey	400 Capitol Mall, Suite 2580, Sacramento, CA 95814	1-916-323-9794
State Controller	Betty T. Yee	300 Capitol Mall, 18th Floor, Sacramento, CA 95814	1-916-445-2636
Executive Director	Cynthia Bridges	450 N Street, PO Box 942879, Sacramento, CA 94279-0001	1-916-445-6464

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 1-916-445-6464

BUSINESS TAXES FIELD OFFICES

CALIFORNIA CITIES	OFFICE ADDRESS	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, 93301-1922	1-661-395-2880
Culver City	5901 Green Valley Circle, Suite 200, 90230-6948 (P.O. Box 3652, 90231-3652)	1-310-342-1000
El Centro	1550 W. Main Street, 92243-2832 <i>Note: closed 12 p.m. to 1 p.m. weekdays</i>	1-760-352-3431
Fairfield	2480 Hilborn Road, Suite 200, 94534-1856	1-707-427-4800
Fresno	8050 North Palm Avenue, Suite 205, 93711-5510	1-559-440-5330
Glendale	505 North Brand Boulevard, Suite 700, 91203-3946	1-818-543-4900
Irvine	16715 Von Karman Avenue, Suite 200, 92606-2414	1-949-440-3473
Norwalk	12440 E. Imperial Highway, Suite 200, 90650-8397 (P.O. Box 409, 90651-0409)	1-562-466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	1-510-622-4100
Rancho Cucamonga	10760 4th Street, Suite 200, 91730-0976	1-909-257-2900
Rancho Mirage	35-900 Bob Hope Drive, Suite 280, 92270-1768	1-760-770-4828
Redding	2881 Churn Creek Road, Suite B, 96002-1146 (P.O. Box 492529, 96049-2529)	1-530-224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	1-951-680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	1-916-227-6700
Salinas	950 E. Blanco Road, Suite 202, 93901-4488	1-831-754-4500
San Diego	15015 Avenue of Science, Suite 200, 92128-3434	1-858-385-4700
San Francisco	121 Spear Street, Suite 460, 94105-1584	1-415-356-6600
San Jose	250 South Second Street, 95113-2706	1-408-277-1231
Santa Clarita	25360 Magic Mountain Parkway, Suite 330, 91355-6065	1-661-222-6000
Santa Rosa	50 D Street, Room 230, 95404-4791 (P.O. Box 730, 95402-0730)	1-707-576-2100
Ventura	4820 McGrath Street, Suite 260, 93003-7778	1-805-677-2700
West Covina	1521 West Cameron Avenue, Suite 300, 91790-2738 (P.O. Box 1500, 91793-1500)	1-626-480-7200

OUT-OF-STATE FIELD OFFICES

Chicago, Illinois	120 N. La Salle, Suite 1600, 60602-2412	1-312-201-5300
Houston, Texas	1415 Louisiana Street, Suite 1500, 77002-7471	1-713-739-3900
New York, N.Y.	485 Lexington Avenue, Suite 400, 10017-2600	1-212-697-4680
Sacramento	3321 Power Inn Road, Suite 130, 95826-3893	1-916-227-6600

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 December 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.