

Be sure to explain how the specialist was unprofessional or inconsiderate in conducting the license check. Your complaint will be handled by a Sales and Use Tax Department supervisor or manager who will contact you in writing to address your concerns.

If you can not resolve your problem with the supervisor or prefer to have your complaint handled outside the Sales and Use Tax Department, you may contact the Taxpayers' Rights Advocate Office.

Taxpayers' Rights Advocate Office

Our Taxpayers' Rights Advocate Office helps taxpayers who have been unable to resolve a matter through routine channels, when they want information about procedures related to a particular situation, or when there appears to be a violation of rights. You may call the office toll-free at 888-324-2798 or contact the office by mail, e-mail, or fax—please see www.boe.ca.gov/info/contra.htm. The office will independently investigate your license check complaint and respond.

For More Information

If you have any questions about the license check, you may contact your local BOE office.

For more information about specific tax and fee programs or to order tax publications, visit our website at www.boe.ca.gov, or call our Taxpayer Information Section at 800-400-7115 (TDD/TTY: 800-735-2929).

Tax evasion hurts all of us . . .

To report suspected tax evasion, contact our Tax Evasion Hotline at 888-334-3300.

To contact your Board Member, see:

www.boe.ca.gov/members/board.htm

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STATEWIDE COMPLIANCE AND OUTREACH PROGRAM

BOARD OF EQUALIZATION

BETTY T. YEE, First District
BILL LEONARD, Second District
MICHELLE STEEL, Third District
JUDY CHU, Ph.D., Fourth District
JOHN CHIANG, State Controller

RAMON J. HIRSIG, Executive Director

Why have you contacted me?

We intend to visit most businesses in our state for a routine license check under our State-wide Compliance and Outreach Program. The program is intended to:

- Make sure you have the state tax and fee permits and licenses you need,
- Make sure that our records for your business are correct, and
- Allow you to meet a representative who can provide more information and answer your questions.

This program is part of a statewide effort to increase tax compliance and make sure all retailers are treated fairly. The license check is not intended to replace audits or other tax compliance or enforcement activity.

What permits and licenses do I need?

If you sell or lease merchandise, you must have a California seller's permit. State law requires the seller's permit to be prominently displayed at your place of business. (See Revenue and Taxation Code section 6067.)

You may also need a permit or license for other tax and fee programs we administer. For example, California law requires businesses that sell cigarettes or tobacco to have a separate license for the sale of those products.

When we visit your business, we will give you information about how to register for any licenses or permits you may need.

What will happen during the license check?

Our compliance and outreach specialists will enter your business, identify themselves to you or your employees, and show Board of Equalization-issued identification. The specialists will then quickly look to see whether you are selling or leasing merchandise and need a seller's permit.

If you are required to have a seller's permit and it is not on display, they will ask to see it. They will also ask to see your local business license and any other Board of Equalization-issued permits and licenses you may have.

The specialists will also check to see that our records for your business are correct. They may ask you for more information about your business operations. If you need to get a seller's permit, the specialists will give you an application. They will ask you to register within one week. The specialists will also check to see if your business needs other licenses or permits.

Do I have any rights under this inspection program?

Yes, you have specific legal rights as a California taxpayer. Our employees must honor and protect them every time we interact with you. As explained in our publication 70, *Understanding Your Rights as a California Taxpayer*, you have the right to:

- Courteous and prompt service,
- Fair treatment,
- Confidentiality,
- Information and assistance, and to
- Address your elected Board of Equalization Members.

Can I file a complaint if I have concerns about the license check or the specialist's behavior?

Yes. If you believe a specialist was unprofessional or violated your rights, you may file a complaint by calling your local BOE office.

You can find a list of BOE offices on our website at www.boe.ca.gov, or in your local telephone directory, or by calling our Taxpayer Information Section at 800-400-7115.

