

Taxpayer Transparency and Fairness Act of 2017

Transition Frequently Asked Questions

July 14th, 2017

This document will be updated frequently

TOP QUESTIONS

- **How does the transition affect me as a taxpayer and fee payer?**
 - The State Board of Equalization (BOE, Board) was restructured to better serve taxpayers and this restructure should have minimal impact on taxpayers and fee payers. Services previously provided by BOE such as registration, tax and fee filings, and tax and fee payments that have transferred to the new California Department of Tax and Fee Administration (CDTFA, Department) will continue. The Taxpayers' Bill of Rights has been unaffected and remains in force. Information needed and received by taxpayers will be applied consistently and clearly so that taxpayers will understand their rights.
 - Until December 31, 2017, the BOE will continue to conduct appeals on all tax and fee programs, including those programs that were transferred to CDTFA on July 1, 2017. However, on and after January 1, 2018, the independent Office of Tax Appeals will begin conducting appeals for all tax and fee programs that are **not** covered by the constitutional authority of the BOE, which are property tax assessments, insurance tax assessments, and alcohol excise taxes.
 - Taxpayers and fee payers can continue to receive customer service by calling CDTFA at 1-800-400-7115.
- **Will my express log in code and username/password still work on the CDTFA website and BOE website?**
 - Yes, your login information will work on either the BOE website or CDTFA website until you are notified otherwise.
- **After July 1, 2017, who should I make my check out to?**
 - Taxpayers can continue to make payment as they have in the past until further instructed.
- **Are my current permits, licenses, and accounts still valid?**
 - Yes.
- **Will my account number change?**
 - Not at this time and you will be given advanced notice if it changes.

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CUSTOMER SERVICE

- **When is it effective?**
 - The California Government Operations Agency is coordinating the transition of the restructure of the BOE and the establishment of the California Department of Tax and Fee Administration (CDTFA).
 - Beginning July 1, 2017, CDTFA was created and began its operations.
 - The Office of Tax Appeals was established effective July 1, 2017, but will not begin its operations or conducting appeals until January 1, 2018 for those areas **not** covered by the constitutional authority of the BOE (e.g. property tax assessments, insurance tax assessments, and alcohol excise taxes). Until then, the BOE will continue to have the authority to hear and issue decisions on all appeals whether they are related to its constitutional or statutorily granted authority.

- **I tried going to the cdtfa.ca.gov website and was redirected to boe.ca.gov. Is that ok?**
 - Yes. During the transition, much of the business previously conducted through the BOE website will continue to be accomplished on the BOE website. Full migration of services to the CDTFA website will occur over time.

- **Will the boe.ca.gov website remain active?**
 - Yes, the current services provided through the boe.ca.gov website will continue until fully migrated to the CDTFA website. The BOE will likely continue to maintain a website that reflects its authority and services.

- **Will the Customer Service Center's phone number stay the same?**
 - Yes, the Customer Service Center's phone number will remain the same and will be available to provide you with assistance for both the CDTFA and the BOE. You may contact the Customer Service Center at 1-800-400-7115, Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific Time), excluding state holidays.

- **I have both a Seller's Permit and an Alcoholic Beverage Tax account. Will there be two Customer Service Centers now with two different phone numbers?**
 - No, the Customer Service Center's phone number will remain the same and will be available to provide you with assistance for both the California Department of Tax and Fee Administration and the Board of Equalization.

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You may contact the Customer Service Center at 1-800-400-7115, Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), excluding state holidays.

- **Can I still contact the BOE member for my area if I need help with my sales tax account?**
 - **Yes.** The BOE Member will continue to be one of your elected representatives. You may contact them as you would any other elected representative if you need help or have questions pursuant to their constitutional responsibilities. The Board Members, however, will no longer be responsible for sales tax administration and those questions can be directed to the CDTFA at 1-800-400-7115. In the alternative, you can contact the Taxpayers' Rights Advocate at CDTFA at 888-324-2798.

- **The BOE website has a lot of good information such as Industry Guides and Publications. Will those be on the new CDTFA website?**
 - Yes, the CDTFA website will be fully functional and very robust over time. Relevant information will still be available on the BOE website until it's all migrated to the CDTFA website.

- **Will the Board Member for my area change?**
 - No, Board Members are elected to serve four year terms representing an Equalization District. BOE member districts are unaffected during this transition. When a member's term expires, your Member may change based on election results.

- **Who do I contact if I have a complaint about my experience as a taxpayer?**
 - The Taxpayers' Rights Advocate (TRA) Office helps taxpayers when they are unable to resolve a matter through normal channels, when they want information regarding procedures relating to a particular set of circumstances, or when there are apparent rights violations in the audit, compliance, or property tax areas.
 - If you have a concern with a complaint regarding a tax or fee matter administered by the CDTFA or a BOE-administered tax program, you may contact the CDTFA's Taxpayers' Rights Advocate at:

Taxpayers' Rights Advocate California Department of Tax and Fee Administration 450 N Street, MIC 70 PO Box 942879 Sacramento, CA 94279-0070	E-mail (click on link to web form) Telephone: Toll Free 888-324-2798 Fax: 916-323-3319
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- **Will my local BOE office remain open?**
 - There are no planned office closures due to the transition at this time. However, the previously planned move of the Norwalk office to Cerritos will occur Fall 2017.

- **What is the mailing address for CDTFA?**
 - California Department of Tax and Fee Administration
 - P.O. Box 942879
 - Sacramento, CA 94279

- **What is the mailing address for BOE?**
 - State Board of Equalization
 - PO Box 942879
 - Sacramento, CA 94279

- **Will any laws or regulations change?**
 - Laws and regulations currently in place as of July 1, 2017 will remain in effect unless and until they are changed, or are superseded by the Taxpayer Transparency and Fairness Act of 2017. CDTFA will adopt regulations, including emergency regulations, as necessary or appropriate to carry out the provision of the Taxpayer Transparency and Fairness Act of 2017 and subject to the procedures set out in the California Administrative Procedure Act. BOE may also need to revise its regulations as a result of the Taxpayer Transparency and Fairness Act of 2017.

- **A SCOP representative came to visit my business. Is it okay to discuss my business operations with them?**
 - Yes, the Statewide Compliance and Outreach Program (SCOP) remains an important part of our communications with taxpayers. CDTFA staff will continue to visit business locations to verify permits/licenses and answer any questions you may have.

- **Can I still contact the TRA?**
 - Yes, the Taxpayers' Rights Advocate will still be available to tax and fee payers. You contact them at:

Taxpayers' Rights Advocate California Department of Tax and Fee Administration 450 N Street, MIC 70 PO Box 942879 Sacramento, CA 94279-0070	E-mail (click on link to web form) Telephone: Toll Free 888-324-2798 Fax: 916-323-3319
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REGISTRATION

- **I tried going to the cdtfa.ca.gov website and was redirected to boe.ca.gov. Can I still register for a Seller's Permit at boe.ca.gov?**
 - Yes. The BOE website will retain its current content and functionality until the relevant services are fully migrated to the CDTFA website.

- **Will my express log in code and username/password still work on the CDTFA website and BOE website?**
 - Yes, your login information will work on either BOE or CDTFA websites until you are notified otherwise.

- **Are my current permits, licenses, and accounts still valid?**
 - Yes.

- **Will my account number change?**
 - Not at this time and you will be given advanced notice if it changes.

- **I have both a Seller's Permit and an Alcoholic Beverage Tax account. Do I need to re-register for one or both?**
 - No. Both will remain valid.

- **My registration is pending. Do I need to reapply?**
 - No.

RETURN FILING

- **I just received a sales tax return form that says BOE on it. Can I still file using that form?**
 - Yes.

- **I tried going to the cdtfa.ca.gov website and was redirected to boe.ca.gov. Can I still file my sales tax return at boe.ca.gov?**
 - Yes. The BOE website will retain its current content and functionality until the relevant services are fully migrated to the CDTFA website.

- **Will Electronic Return Originators be affected?**
 - Not at this time.

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MAKING PAYMENTS

- **After July 1, 2017, who should I make my check out to?**
 - Taxpayers can continue to make payment as they have in the past until further instructed.

- **I just mailed a check made out to the BOE. Will it be returned?**
 - No. It will be accepted.

- **Will my EFT payments be affected?**
 - Not at this time.

- **I'm in a payment plan with BOE. Do I need to do anything?**
 - No, your current payment plan remains in place.

AUDITS

- **I'm currently under audit. Will the auditor assigned to my account change?**
 - The majority of taxpayers currently under audit will continue with the same auditor. If the auditor does change, you will be notified.

COLLECTIONS

- **I'm currently in collections. Will the collector assigned to my account change?**
 - No.

- **I'm in an installment payment agreement. Will that change?**
 - No. The terms and payment dates will remain the same.

- **I tried going to the cdtfa.ca.gov website and was redirected to boe.ca.gov. Can I still apply online for an installment payment agreement on boe.ca.gov?**
 - Yes. The BOE website will retain its current content and functionality until the relevant services are fully migrated to the CDTFA website.

- **The BOE filed liens against me. Are they still valid?**
 - Yes.

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- **My wages are subject to an Earnings Withholding Order to pay the BOE. Will that continue?**
 - Yes.

- **I received a billing from the Board of Equalization for an amount due for sales tax, fire fee, etc. Should I wait for a new bill from the CDTFA?**
 - No. Billing notices issued by the BOE prior to July 1, 2017, remain in effect. Please continue to make payments as usual for any billings.

- **I received an Earnings Withholding Order from the BOE to withhold earnings from one of my employees. Is this order still valid? If so, who do I pay?**
 - Yes, it is still valid. Yes, you should continue your withholdings and send them to P.O. Box 942879, Sacramento, CA 94279.

- **I'm paying my rent payments to the BOE because I received a notice of levy instructing me to pay the BOE instead of my landlord. Is the levy still valid? Who do I pay now?**
 - Yes, the levy is still valid. Please continue to make payments as you have been instructed.

- **I owe sales tax to the BOE and I filed bankruptcy with BOE listed as a creditor. What happens to BOE's claim?**
 - The claim will continue to be effective.

APPEALS

- **If I want to contest a bill I just received, who should I file a petition with?**
 - You must file a petition with the agency that sent you the bill. If you already filed a timely petition with the BOE for a tax program now administered by the CDTFA, it is still valid.

- **Who will review my appeal?**
 - The agency that issued the billing will conduct the initial review. That agency's existing processes for handling disputes, including remedies available to a taxpayer or fee payer, such as settlement options and appeals processes, remain in place. If your case is not resolved at that agency's internal processes level, any further appeals, will be heard by the BOE until December 31, 2017. On and after January 1, 2018, appeals hearings and

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decisions will be made by the new Office of Tax Appeals (except for programs that remain under BOE's statutory authority: property tax, insurance tax, and the alcoholic beverage tax).

- **I have a hearing before the Board scheduled for November 2017. Will the Board Members still hear and decide my case?**
 - Generally, the BOE will continue to conduct appeals that were scheduled for hearing prior to January 1, 2018. After January 1, 2018, the Office of Tax Appeals will begin conducting appeals not related to property tax, insurance tax and alcohol excise tax.

- **I have a hearing before the Board in November 2017 but need to reschedule for March 2018. Will the Board Members still hear and decide my case?**
 - No. Cases heard after January 1, 2018 will be heard by the Office of Tax Appeals.

REFUNDS

- **I have a Claim for Refund form from the BOE. Will CDTFB accept it?**
 - Yes.