

CLAIM FOR REFUND OR CREDIT

(Instructions on back)

NAME OF TAXPAYER(S) OR FEEPAYER(S)	BOE ACCOUNT NUMBER <i>(only list one account number per claim)</i>
SOCIAL SECURITY NUMBER(S)* OR FEDERAL EMPLOYER IDENTIFICATION NUMBER	GENERAL PARTNER(S) <i>(if applicable)</i>
BUSINESS NAME <i>(if applicable)</i>	BUSINESS LOCATION ADDRESS <i>(if applicable)</i>
MAILING ADDRESS	

Please select the Tax or Fee Program that pertains to your claim for refund or credit.

- | | | |
|---|--|--|
| <input type="checkbox"/> Sales and Use Tax
<input type="checkbox"/> Lumber Assessment
<input type="checkbox"/> Prepaid Mobile Telephony Services (MTS) Surcharge

For overpayments of use tax by a purchaser of a vehicle or undocumented vessel to the Department of Motor Vehicles (DMV), please complete BOE-101-DMV . | <input type="checkbox"/> Alcoholic Beverage Tax
<input type="checkbox"/> California Tire Fee
<input type="checkbox"/> Childhood Lead Fee
<input type="checkbox"/> Cigarette and Tobacco Products Tax
<input type="checkbox"/> Diesel Fuel Tax
<input type="checkbox"/> Electronic Waste Recycling Fee
<input type="checkbox"/> Emergency Telephone Surcharge
<input type="checkbox"/> Energy Resources Surcharge
<input type="checkbox"/> Fire Prevention Fee
<input type="checkbox"/> Hazardous Substances Tax
<input type="checkbox"/> Integrated Waste Management Fee
<input type="checkbox"/> Marine Invasive Species Fee | <input type="checkbox"/> Motor Vehicle & Jet Fuel Taxes
<input type="checkbox"/> Natural Gas Surcharge
<input type="checkbox"/> Occupational Lead Fee
<input type="checkbox"/> Oil Spill Prevention and Response Fees
<input type="checkbox"/> Regional Railroad Accident Preparedness and Immediate Response Fee
<input type="checkbox"/> Tax on Insurers
<input type="checkbox"/> Underground Storage Tank Fee
<input type="checkbox"/> Use Fuel Tax
<input type="checkbox"/> Water Rights Fee |
|---|--|--|

For the above tax/fee programs, mail your completed form to:
 State Board of Equalization
 Audit Determination and Refund Section, MIC:39
 PO Box 942879
 Sacramento, CA 94279-0039

For the above tax/fee programs, mail your completed form to:
 State Board of Equalization
 Appeals and Data Analysis Branch, MIC:33
 PO Box 942879
 Sacramento, CA 94279-0033
Or email to: adab@boe.ca.gov

The undersigned hereby makes a claim for refund or credit of \$ _____, or such other amounts as may be established, in tax, interest and penalty in connection with:

- Return(s) filed for the period _____ through _____.
 Determination(s)/Billing(s) dated _____ and paid _____.
 Other *(describe fully)*:

Basis for refund *(required)*:

Supporting Documentation: is attached will be provided upon request

SIGNATURE		DATE SIGNED	
PRINT NAME		CONTACT PERSON <i>(if other than signatory)</i>	
TITLE OR POSITION	TELEPHONE NUMBER ()	TITLE OR POSITION OF CONTACT PERSON	TELEPHONE NUMBER ()
EMAIL		EMAIL	

*See BOE-324-GEN, *Privacy Notice*, regarding disclosure of the applicable social security number.

INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND

When submitting a claim for refund or credit, you must provide the time period covered by the claim, the specific grounds upon which the claim is based and provide documentation that supports the claim. The documentation should be sufficient in detail and provide proof of the overpayment. Please include your documentation with your claim for refund or credit or, if the documentation is extensive, please have it readily available upon request.

What You Need To Know

- Your claim must be filed within the statute of limitations for the tax/fee program*.
- Compliance with the statute of limitations is based on the filing date of your claim.
- Your filing date is the date of mailing (postmark), the electronic transmittal date (when applicable), or the date that you personally deliver your claim to your nearest Board of Equalization (BOE) office. This date may differ from the date signed.
- You may only list one account number per claim form. If you are claiming a refund for multiple tax or fee programs, a separate form is needed for each account.
- If your claim is for a refund of a partial payment or installment payment, a separate claim must be submitted after each future payment for which you wish to file a claim for refund.

How You Can Submit Your Claim

- Mail (or email, if applicable) to the appropriate address listed on the front page.
- Hand deliver to any BOE office (for a list of BOE offices, please visit our website at www.boe.ca.gov).

For More Information

- Call our Customer Service Center at 1-800-400-7115 to be directed to the specific office responsible for your tax or fee account.
- See [publication 117](#), *Filing a Claim for Refund*.
- See [publication 17](#), *Appeals Procedures: Sales and Use Taxes and Special Taxes*.

How To Complete The Claim Form

- **Taxpayer or Feepayer Name and Account Number:** Enter the name(s) and account number as registered with the BOE. Enter the name(s) shown on the documents that support the claim for refund if the claimant is not registered with the BOE. Do not enter the business name (dba) unless it is also the name that is registered with the BOE.
- **Social Security Number/Federal Employer Identification Number:** Disclosure of the applicable social security number(s) is required (see BOE-324-GEN, *Privacy Notice*) even if the claimant is not registered with the BOE as there are instances where a refund or portion thereof may be disclosed to the Internal Revenue Service. Enter the social security numbers of both husband and wife if the claimant is a married couple. Enter the social security number(s) of the general partner(s) and the partner's name(s) if the claimant is a partnership. Enter the federal employer identification number for all other business entities.
- **Refund Amount:** Enter the amount of your claim, or if you aren't sure of the actual refund amount, you can enter \$1 or leave that space blank.
- **Overpayment Type:** Check the appropriate box to indicate if your claim is for a return filing payment, determination/billing payment, or any other type of overpayment and enter the applicable dates. If you select "other" fully explain the circumstances of your claim.
- **Basis for Refund:** Provide the basis or grounds for the claim or describe the circumstances that caused the overpayment. Claims for refund cannot be considered unless this field is completed.
- **Business Name:** Enter the name of the business. For example, if the claimant's name is John Doe and the business's name (dba) is XYZ Auto Repair, XYZ Auto Repair should be entered.
- **Signature and Title or Position:** The preparer of the claim form must sign his or her name. The preparer must also include his or her title or position (for example, bookkeeper, attorney, accountant, taxpayer, etc.).
- **Date Signed:** Enter the date the claim form is signed.
- **Contact Person (if other than signatory):** This line may be used to designate a person (other than the signatory) to contact, should the BOE have questions or require additional information. Such persons may be employees, consultants, accountants, attorneys, etc., as designated by the taxpayer or feepayer.
- **Telephone Number:** Please include your telephone number (and contact person's telephone number, if applicable).
- **Email:** Please include your email address (and contact person's email address, if applicable)

*The time period for filing a claim for refund will vary depending on a number of factors, particularly the type of overpayment and the tax or fee program for which you are filing a claim for refund. Please check the appropriate laws and regulations for the specific tax or fee program for which you are filing a claim. You may also refer to publication 117 or 17 referenced above.