

## **CALIFORNIA SALES TAX EXEMPTION FOR TELEPRODUCTION**

State Rev & Tax Code Section 6378 allows a partial (6.25%) sales tax exemption for the purchase of teleproduction and post production equipment to businesses primarily engaged in teleproduction and post production activities when that property is used 50 percent or more in those activities (as described in Code 512191 of the North American Industry Classification System Manual.) (The exemption went up to 6.25% with the tax increase that went into effect on April 1, 2009.) This exemption is taken by the seller and passed on to the buyer of the equipment at the point of purchase.

Most major vendors should be familiar with the procedures for filing for the exemption. If you find a vendor that is not, you may try one of the following steps:

1. A buyer can provide a copy of Regulation 1532 (attached), which interprets and expands on Section 6378.
2. The buyer could suggest to the seller that they call the Board of Equalization information line (1-800-400-7115) and speak to a representative about Regulation 1532.
3. The buyer could write a letter to the Board of Equalization describing their business and use of equipment that they intend to purchase and ask for an opinion as to whether the Teleproduction exemption applies to their purchases. Assuming they respond in the affirmative, the buyer could then show this letter to the skeptical seller. \*
4. It would also help if the buyer prints out the exemption certificate located at the end of regulation 1532 on their letterhead. This might lend credence to the authenticity of their request for the partial exemption.

\*If you choose number 3) above, addresses to the local Board of Equalization offices are listed on page 2 of this document. Letters should be addressed to the attention of the District Principal Auditor (it's not necessary to provide a name). As a guideline for taxpayers in the L.A. area, those in the San Fernando Valley should write to the Van Nuys office, those in the San Gabriel Valley should write to the West Covina office, those on the Westside should write to the Culver City office, those downtown and points south should write to the Norwalk office. Orange County taxpayers should write to the Santa Ana office. It's not a problem if the taxpayer writes to an incorrect district – the letter will be re-routed to the correct district. Letters should include a description of their business activities, their permit number (if any – a seller's permit is not required in order to use the exemption), a description of the property being purchased, and how that property will be used.

# **BOARD OF EQUALIZATION OFFICES**

## **SACRAMENTO HEADQUARTERS**

450 N Street, PO Box 942879 Sacramento 94279-0001 916 445-6464

### **BUSINESS TAXES FIELD OFFICES:**

- Bakersfield 1800 30th Street, Suite 380, 93301-1922
- 661 395-2880
- Chula Vista 590 3rd Avenue, Suite 202, Chula Vista, 91910-5657  
**Note:** closed 12 noon to 1 p.m. M-F  
619 409-7440
- Culver City 5901 Green Valley Circle, Suite 200, 90230-6948 (PO Box 3652, 90231-3652)  
310 342-1000
- El Centro 1550 W. Main Street, 92243-2832  
**Note:** closed 12 noon to 1 p.m. M-F  
760 352-3431
- Eureka\* 707 576-2100
- Fresno 5070 N. Sixth Street, Suite 110, 93710-7504  
559 248-4219
- Laguna Hills 23141 Moulton Parkway, Suite 100, 92653-1242  
949 461-5711
- Long Beach 100 West Broadway, Suite 305, 90802-4431  
562 901-2483
- Norwalk 12440 E. Imperial Highway, Suite 200, 90650-8397 (PO Box 409, 90651-0409)  
562 466-1694
- Oakland 1515 Clay Street, Suite 303, 94612-1432 510 622-4100
- Rancho Mirage 35-900 Bob Hope Drive, Suite 280, 92270-1768  
760 770-4828
- Redding 2881 Churn Creek Road, Suite B, 96002-1146 (PO Box 280529, 96049-2529)  
530 224-4729
- Riverside 3737 Main Street, Suite 1000, 92501-3395  
951 680-6400
- Sacramento 3321 Power Inn Road, Suite 210, 95826-3889  
916 227-6700
- Salinas 111 East Navajo Drive, Suite 100, 93906-2452  
831 443-3003
- San Diego 1350 Front Street, Room 5047, 92101-3698  
619 525-4526
- San Francisco 121 Spear Street, Suite 460, 94105-1584  
415 356-6600
- San Jose 250 South Second Street, 95113-2706  
408 277-1231
- San Marcos 334 Via Vera Cruz, Suite 107, 92078-2637  
760 510-5850
- Santa Ana 28 Civic Center Plaza, Room 239, 92701-4011  
714 558-4059
- Santa Rosa 50 D Street, Room 230, 95404-4791 (PO Box 730, 95402-0730)  
707 576-2100
- Suisun City 333 Sunset Avenue, Suite 330, 94585-2003  
707 428-2041
- Van Nuys 15350 Sherman Way, Suite 250, 91406-4203 (PO Box 7735, 91409-7735)  
818 904-2300
- Ventura 4820 McGrath Street, Suite 260, 93003-7778  
805 677-2700
- West Covina 1521 West Cameron Avenue, Suite 300, 91790-2738 (PO Box 1500, 91793-1500)  
626 480-7200

## **OUT-OF-STATE FIELD OFFICES**

- Sacramento 3321 Power Inn Road, Suite 130, 95826-3893 (PO Box 188268, 95818-8268)  
916 227-6600
- Chicago, Illinois 120 N. La Salle, Suite 1600, 60602-2412  
312 201-5300
- New York, N.Y. 205 East 42nd Street, Suite 1100, 10017-5706  
212 697-4680
- Houston, Texas 1155 Dairy Ashford, Suite 550, 77079-3007  
281 531-3450

## **FOR MORE INFORMATION**

Call 800-400-7115, TDD/TTY 800-735-2929

If you are unable to resolve a disagreement through normal channels, contact the Taxpayers' Rights Advocate at 888-324-2798 or 916-324-2798.

\* Limited services are available in Eureka. See [www.boe.ca.gov/info/eurekaoffice.htm](http://www.boe.ca.gov/info/eurekaoffice.htm) or call the number listed above (Santa Rosa office).

*Addresses and telephone numbers are current as of 6-08-07, but are subject to change. We recommend you call the office before visiting.*

**Unless otherwise noted all offices are open from 8 a.m. to 5 p.m. Monday-Friday, excluding state holidays.**