



## State Tax Matters

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### Sales/Use/Indirect:

#### California: State Board of Equalization Explains “Out-of-State Voluntary Disclosure Program”

*Publication 178, Voluntary Disclosure Program*, Cal. State Bd. of Equalization (11/14). The California State Board of Equalization (“BOE”) has issued guidance on its “Out-of-State Voluntary Disclosure Program,” which is available to out-of-state businesses for purposes of reporting California use tax on *sales* to consumers in California. Benefits of participating in California’s Out-of-State Voluntary Disclosure Program include the potential for the BOE to:

URL: <http://www.boe.ca.gov/formspubs/pub178/index.html>

- Limit the time it can make an assessment for California use tax to the prior three years, and
- Permit a waiver of late filing and late payment penalties.

To qualify for this program, an applicant must be located outside California and neither have previously registered with the BOE as an entity engaged in business in California, nor been previously contacted by the BOE regarding its activities in California. Additionally, an applicant’s failure to pay the state use tax or file a return must be due to reasonable cause and not as a result of negligence or intentional disregard of the law. Applicants must voluntarily register for the tax to participate, as well as complete the designated application form within 30 days of registration.

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### Multistate Tax Alerts

What’s new in the States? Our Multistate Tax Alerts highlight selected state tax developments relevant to taxpayers, tax professionals, and other interested persons. Read our more recent alerts below or visit the archive for ones you may have missed.

Archives: [http://www.deloitte.com/view/en\\_US/us/Services/tax/Multistate-Tax/multistate-tax-archive/index.htm?id=us:em:na:stm:eng:tax](http://www.deloitte.com/view/en_US/us/Services/tax/Multistate-Tax/multistate-tax-archive/index.htm?id=us:em:na:stm:eng:tax)

*No new alerts were issued this week. Be sure to refer to the archives to ensure that you are up to date on the most recent releases.*

**Have a question?**

If you have needs specifically related to this newsletter's content, send us an email at [clientsandmarketsdeloittetax@deloitte.com](mailto:clientsandmarketsdeloittetax@deloitte.com) to have a Deloitte Tax professional contact you.

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