

Privacy Notice

Information Provided to the Board of Equalization (BOE)

This is not a request for you to provide information. This is an informational notice according to the requirements of the Information Practices Act (Civil Code §1798.17). No action is required.

We ask you for information so that the BOE can administer the state's tax and fee laws. The BOE will use the information to determine whether you are paying the correct amount of tax and to collect any amounts you owe. You must provide all information requested, including your social security number (used for identification purposes [see Title 42 U.S. Code section 405(c)(2)(C)(i)]). A complete list of the California Revenue and Taxation Codes is printed on the reverse side of this form.

What happens if I don't provide the information?

If your application is incomplete, the BOE may not issue your permit, certificate, or license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you do not provide other information the BOE requests or that is required by law, or if you provide fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you do not provide the requested information to support your exemptions, credits, exclusions, or adjustments, they may not be allowed. You may owe more tax or fees or receive a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, the BOE may share information regarding your account with specific state, local, and federal government agencies. The BOE may also share specific information with companies authorized to represent local governments.

Under some circumstances, the BOE may release the information printed on your permit, certificate, or license, such as account start and closeout dates, and names of business owners or partners, to the public. When you sell a business, the BOE may give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, the BOE can release information regarding your account to anyone you designate.

Can I review my records?

Yes. Requests should be made in writing to your closest BOE office. A complete listing of BOE locations can be found at www.boe.ca.gov. Additional information regarding your records can be found in publication 58-A, *How to Inspect and Correct Your Records*. For a copy of this publication, go to www.boe.ca.gov or call the Taxpayer Information Section at 800-400-7115 (TTY: 711), Monday through Friday, 8:00 a.m. to 5:00 p.m. Pacific time, except state holidays. If you need more information, you may contact the BOE's Disclosure Officer at 916-445-2918 or by writing:

Disclosure Officer, MIC:82
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0082

Who is responsible for maintaining my records?

The officials listed below are responsible for maintaining your records.

Sales and Use Tax
Board of Equalization
Deputy Director, SUTD, MIC:43
PO Box 942879
Sacramento, CA 94279-0043
800-400-7115

Property Taxes, Excise Taxes, Fuel Taxes, and Environmental Fees
Board of Equalization
Deputy Director, PSTD, MIC:63
PO Box 942879
Sacramento, CA 94279-0063
800-400-7115

The BOE may disclose information to authorized officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Departments of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission; Department of Homeland Security
- State of California government agencies and officials: Air Resources Board; Department of Alcoholic Beverage Control; Auctioneer Commission; California Parent Locator Services; Department of Child Support Services; Department of Consumer Affairs; State Controller's Office; Employment Development Department; Energy Commission; Exposition and Fairs; Department

- of Fish and Game; Department of Food and Agriculture; Forest Products Commission; Board of Forestry and Fire Protection; Franchise Tax Board; Department of Public Health; California Highway Patrol; Department of Housing and Community Development; Integrated Waste Management Board; State Lands Commission; Department of Motor Vehicles; California Public Utilities Commission; Department of Toxic Substances Control; State Water Resources Control Board
- State agencies outside of California for tax enforcement purposes
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments
- Any agency authorized to enforce local tobacco control ordinances

The BOE must collect information in order to administer the state laws listed below.

Code sections are from the California Revenue and Taxation Code unless otherwise noted.

Sales and Use Tax (SUTD)

- Sections 6001-7176, 7200-7226 7251-7279.6 7285-7288.6.

Property and Special Taxes (PSTD)

- Alcoholic Beverage Tax (sections 32001-32557)
- Ballast Water Management Fee (Marine Invasive Species) (section 44000-44008, 55001-55381, Public Resources Code sections 71200-71271)
- California Tire Fee (section 55001-55381, Public Resources Code section 42860-42895)
- Childhood Lead Poisoning Prevention Fee (sections 43001-43651, Health and Safety Code section 105310)
- Cigarette and Tobacco Products Tax (sections 30001-30482, Health and Safety Code sections 104555-104558)
- Cigarette and Tobacco Products Licensing Act of 2003 (Business and Professions Code sections 22970-22991, Government Code section 15618.5, Penal Code section 830.11)
- Diesel Fuel Tax (sections 60001-60708)
- Electronic Waste Recycling Fee (sections 55001-55381, Health and Safety Code sections 25214.10-25214.10.2, Public Resources Code sections 42463-42485)
- Emergency Telephone Users Surcharge (sections 41001-41176)
- Energy Resources Surcharge (sections 40001-40216)

- Hazardous Substances Tax (sections 43001-43651, Health and Safety Code sections 25174-25174.11, 25205.1-25205.23)
- Integrated Waste Management Fee (sections 45001-45984, Public Resources Code sections 48000-48008)
- International Fuel Tax Agreement (sections 9401-9433)
- Motor Vehicle Fuel Tax, including Aircraft Jet Fuel Tax (sections 7301-8526)
- Natural Gas Surcharge (sections 55001-55381, Public Utilities Code sections 890-900)
- Occupational Lead Poisoning Prevention Fee (sections 43001-43651, Health and Safety Code sections 105190, 105195)
- Oil Spill Response, Prevention, and Administrative Fees (sections 46001-46751, Government Code sections 8670.40, 8670.48)
- Private Railroad Car Tax (sections 11201-11702)
- Publicly Owned Property (sections 1840-1841)
- State-Assessed Property (sections 721-868, 4876-4880, 5011-5014, 5148)
- Tax on Insurers (sections 12001-13170)
- Timber Yield Tax (sections 38101-38908)
- Underground Storage Tank Maintenance Fee (sections 50101-50162, Health and Safety Code sections 25299.10-25299.51)
- Use Fuel Tax (sections 8601-9355)
- Water Rights Fee (sections 55001-55381, Water Code sections 1525-1560)