



By policy, the FTB releases tax return information only on a "need-to-know" basis. The complete tax return will not be provided unless it can be shown that the tax official needs all such information. Typically, an assessor would request depreciation schedules, rental income and expense schedules, etc., but have no need to know an individual's wages or list of itemized personal deductions.

The affidavit should be made on official county stationery. If more than one request is being made at the same time, a separate affidavit must be made for each request. The affidavit should be mailed to:

Data Storage and Retrieval Services – RID  
P. O. Box 1468  
Sacramento, CA 95807

Do **not** include "Franchise Tax Board" on the envelope. If you do, the request may be mixed with incoming tax returns and delayed for several weeks.

For any request of tax return information, a copy of the affidavit request **must** be mailed to the taxpayer at the same time the request is mailed to the FTB.

### ***Safeguarding Information***

Personal income or franchise tax information must be safeguarded as follows:

1. Data must be handled and used by a tax employee only on a need-to-know basis. Procedures must be established to ensure that any confidential data commingled with non-tax data is not inadvertently disclosed to non-tax employees or organizations. However, the taxpayer is entitled under section 408, subdivision (d), of the Revenue and Taxation Code to inspect all information relative to his or her assessment. Also, section 19551 of the Revenue and Taxation Code specifically requires that, upon request, information obtained from the FTB shall be made available to the taxpayer.
2. Data must be stored in locked storage devices and/or rooms when not in use.
3. Non-tax employees must not have access to this confidential data.
4. Data must be destroyed after it has served its useful purpose. Destruction must be carried out by shredding or other method that fully protects the confidentiality of the data.

Employees who are authorized access to and use of confidential state tax return information should be informed of the penal provisions of section 19552 of the Revenue and Taxation Code, which provides that any unwarranted use of the information provided, or any unwarranted disclosure of the information by the person or agency obtaining it, is a misdemeanor.

Questions regarding this letter should be directed to Mr. James Anderson at 916-323-5688 or at [james.anderson@boe.ca.gov](mailto:james.anderson@boe.ca.gov). For details on obtaining copies of returns, call the Disclosure Office (Franchise Tax Board) at 916-845-3226.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:ja  
Enclosure

