



Special Notice

STATE BOARD OF EQUALIZATION

450 N STREET
SACRAMENTO, CA 95814

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BOE WEBSITE AND
BOARD MEMBER CONTACT
INFORMATION
www.boe.ca.gov

TAXPAYER INFORMATION
SECTION
800-400-7115

TTY
711

TAXPAYERS' RIGHTS
ADVOCATE
888-324-2798



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BEWARE:

Board of Equalization (BOE) Investigator Imposters

Warning to all retailers! Be on the lookout for impersonators presenting themselves to be BOE representatives or investigators. Several complaints from retailers have been reported about suspects entering businesses, identifying themselves as a BOE representative, asking for information that must be retrieved from another area of the store, then stealing cash, cigarettes, and other tobacco products.

What businesses need to know:

There are legitimate BOE representatives that routinely visit California businesses to verify whether businesses have the proper permits and licenses as required by the BOE. In addition, BOE representatives may review business records or evaluate the nature of a business to ensure owners are reporting accurately. And occasionally, BOE representatives may collect payments for liabilities or fees that are due to the BOE.

If a BOE representative visits your business, they **WILL**:

- Identify themselves by showing BOE identification,
- Provide a BOE issued business card or document containing BOE contact information,
- Explain the nature of their visit,
- Verify required permits and licenses,
- Update BOE account information for any changes,
- Educate business owners and answer questions about relevant laws, regulations, and reporting requirements,
- Perform a cursory review of business operations compared to reported amounts to provide guidance on proper reporting,
- Provide information about owners' legal rights,
- Provide a BOE issued receipt if funds are collected for outstanding liabilities or fees owed to the BOE, and
- Provide a BOE issued receipt and detailed inventory for any seized cigarette or other tobacco products found to be non-tax paid, or otherwise non-compliant.

A BOE representative will **NOT**:

- Charge money or fees for services rendered during their visit,
- Sell or endorse products,
- Ask you to provide security code information,
- Collect money from you without providing a BOE issued receipt, or
- Be overly aggressive.

What you should do if you suspect an impersonator or have concerns:

Be sure not to give out any personal or secure information to suspicious individuals. The impersonation of a public officer is a criminal offense. Anyone found impersonating a government employee is guilty of a felony crime. If you suspect an impersonator or have any concerns, immediately contact your local law enforcement agency. When it is safe, contact the BOE's hotline number at 888-334-3300 to report the incident. To confirm the identity of a BOE representative, you may also contact your [local BOE office](#).

Where can I go for more information?

You can get more information about BOE programs and services from our website at www.boe.ca.gov or by calling our Taxpayer Information Section at 800-400-7115 (TTY:711).