

Annual Privacy Notice – No Action Needed

Your account records are covered by state laws that protect your privacy. The Information Practices Act (Civil Code §1798.17) requires the Board of Equalization (BOE) to notify you each year of your privacy rights.

The BOE administers many of the state's tax and fee laws. We ask you for your information (when you apply for your permit, certificate, license or renewal, relief request, payment plan, offer in compromise, settlement, or other applications) that is either required by law, or is used for our registration records. We will use the information to determine whether you are paying the correct amount of taxes and fees, or 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 authorizing the BOE to maintain your information for the administration of its programs is printed on the reverse side of this form.

What happens if I don't provide the information?

Your application for a permit, certificate, license, relief request, payment plan, or other programs may not be processed if your information is incomplete. If you are not able to file your required returns, you may have to pay penalties and interest. You may owe more taxes or fees, or receive a smaller refund, if you do not provide the requested information to support your exemptions, credits, exclusions, or adjustments.

If you provide fraudulent information, civil penalties may apply and you may be subject to criminal prosecution.

Can anyone else see my information?

Yes. While your records are covered by state laws that protect your privacy, the BOE may share information regarding your account with specific local, state, and federal government agencies, or companies contracted and authorized to represent the government agencies.

We may release the information printed on your permit, certificate, or license, such as your account type, start and closeout dates, and the names of business owners or partners (unless otherwise protected from disclosure), to the public. When you sell a business, we may give the buyer or other involved parties information regarding any of your outstanding tax liabilities.

With your written permission, we can release some or all of the 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 or responsible official listed below. For a complete listing of our [locations](#) or a copy of [publication 58-A, How to Inspect and Correct Your Records](#), visit us at www.boe.ca.gov, or call our **Customer Service Center at 1-800-400-7115 (TTY:711)**, Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. You may contact the BOE's Disclosure Office at:

Disclosure Office, MIC:82
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0082
1-916-445-2918

Who is responsible for maintaining my records?

The officials listed below are responsible for maintaining your records.

Sales and Use Tax

Board of Equalization
Field Operations Department, MIC:47
PO Box 942879
Sacramento, CA 94279-0047
1-916-322-4899

Special Taxes and Fees

Board of Equalization
Business Tax and Fee Department
Deputy Director, MIC:43
PO Box 942879
Sacramento, CA 94279-0057
1-916-445-1441

Property Tax

Board of Equalization
Property Tax Department
Deputy Director, MIC:63
PO Box 942879
Sacramento, CA 94279-0063
1-916-274-3372

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

- United States government agencies
- State of California government agencies and officials
- State agencies outside of California for tax enforcement purposes
- City and County attorneys, prosecutors and law enforcement 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.

Business Tax and Fee Department

Sales and Use Tax (SUT)

- Sections 6001-7176, 7200-7226, 7251-7279.6, 7285-7288.6
- Fee Collection Procedures (sections 55001-55381)
- Lumber Products Assessment Fee (Public Resources Code section 4629-4629.13)
- Prepaid Mobile Telephony Services Surcharge (sections 55001-55381, 42001-42024, 42100-42111)

Special Taxes and Fees (STF)

- Alcoholic Beverage Tax (sections 32001-32557)
- Ballast Water Management Fee (Marine Invasive Species) (sections 44000-44008, 55001-55381, Public Resources Code sections 71200-71271)
- California Tire Fee (sections 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 30001-30483, 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)
- Covered Electronic Waste Recycling Fee (sections 55001-55381, Health and Safety Code sections 25214.10-25214.10.2, Public Resources Code sections 42463-42485)
- Diesel Fuel Tax (sections 60001-60709)
- 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)
- Fee Collection Procedures (sections 55001-55381)
- Fire Prevention Fee (Public Resources Code sections 4210-4228)
- 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)
- Regional Railroad Accident Preparedness and Immediate Response Fee (sections 55001- 55381, Government Code sections 8574.30 - 8574.48)
- Tax on Insurers (sections 12001-13170)
- 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)

Property Tax Department (PTD)

- Private Railroad Car Tax (sections 11201-11702)
- Publicly Owned Property (sections 1840-1841)
- State-Assessed Property (sections 721-868, 4876-4880, 5011-5014, 5148)
- Timber Yield Tax (sections 38101-38908)