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Tri-Valley Retailers to be Visited by California State Board of Equalization

The California State Board of Equalization has begun a campaign of notifying by mail more than 12,000 retailers in 13 zip code zones notifying them of upcoming visits. The most recently affected zip codes are:

- Livermore: 94550
- Pleasanton: 94566, 94588
- Dublin: 94568
- Stockton: 95209, 95210, 95212
- Sacramento: 95814, 95815, 95816
- San Jose: 95122, 95123

The Board of Equalization is seeking to ensure that businesses are properly registered and paying taxes. A recent two-year pilot by the State revealed that more than 3% of California businesses are operating without appropriate permits or licenses that allow for the collection of sales and use tax. This noncompliance has resulted in an estimated \$2+ billion sales and use tax gap.

The State's door-to-door compliance effort began last fall, with 68 zip codes already notified and 43,000 businesses already having had the pleasure of a visit. While this effort targets retailers, service businesses are not immune – especially if the business also sells taxable retail items.

If your business is visited, you will be asked for seller's permits for all storefronts and other known business locations. Owners will be asked business-related questions, but will not be asked for personal financial information. If you have a question about any inquiry during your visit, you may contact the **Taxpayer Information Section** at **800.400.7115**.

For more information on the Statewide Compliance and Outreach Program, visit: www.boe.ca.gov/sutax/SCOP_overview.htm

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This Legal Update is provided as an educational service by Hoge Fenton's Business & Tax Group for clients and friends of the firm. This newsletter is an overview only, and should not be construed as legal advice or advice to take any specific action.

If you have any questions, please contact:

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