



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

[OFFICE FULL ADDRESS]

[REPRESENTATIVE PHONE NUMBER] • FAX [OFFICE FAX]

www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU, Ph. D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

[DATE]

[DBA]

[TAXPAYER NAME]

[ADDRESS]

[CITY] [STATE] [ZIP]

In Reply Refer To: [ACCOUNT NO.]

Date: [DATE]

Time: [TIME]

NOTICE OF REFERRAL FOR CITATION AND PROSECUTION

By notice dated [date], you were notified the Board of Equalization (BOE) would issue you a criminal citation for prosecution if you failed to obtain a seller's permit or did not reinstate your seller's permit by 5:00 p.m. on [date]. Since you failed to comply, your case/account was referred to BOE's Investigations Division for criminal citation and prosecution.

Enclosed is a copy of the Investigation Division's procedures for citation and prosecution of a person operating without a seller's permit or with a revoked seller's permit.

For additional information regarding this matter, you may contact me at the telephone number or address listed above.

Sincerely,

[REPRESENTATIVE'S NAME]

[TITLE]

[OFFICE NAME]

Enclosure

