

Attachment B3 – Notice of Pre-Prosecution Hearing



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, Orinda/Sacramento

MICHELLE STEEL  
Third District, Rolling Hills Estates

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

JOHN CHIANG  
State Controller

FAMON J. HIRSH  
Executive Director

[DATE]

[DBA]  
[TAXPAYER NAME]  
[ADDRESS]  
[STATE] [CITY] [ZIP]

In Reply Refer To: [ACCOUNT NO.]  
Date: [DATE]  
Time: [TIME]

NOTICE OF PRE-PROSECUTION HEARING

Section 6071 of the Revenue and Taxation Code states that any person who engages in business as a seller of tangible personal property in this state after a permit is revoked, and each officer of a corporation that so engages in business, is guilty of a misdemeanor.

You were notified on [date] that your seller's permit was revoked on [revo. date]. Evidence of sales of tangible personal property was obtained on [date]. These sales constitute unlawful acts and are punishable by prosecution under the penal provisions of the code.

Therefore, you are requested to appear at a pre-prosecution hearing to show cause why you should not be prosecuted. The hearing location is at the State Board of Equalization office located at [office address] on the date and time indicated above. If you have any questions, you may reach me at the telephone number or address listed above.

Sincerely,

[REPRESENTATIVE'S NAME]  
[TITLE]  
[OFFICE NAME]



The above office is accessible to the disabled. If you require special assistance, please contact the office to make specific arrangements.