

**STATE BOARD OF EQUALIZATION**

(916) 445-6493

October 10, 1986

Mr. [M]
Senior Accountant Auditor
City of ---
XXXX --- ---
---, CA XXXXX

Disclosure of Bradley-Burns tax information to taxpayers

Dear Mr. [M]:

In your October 1, 1986 letter to the Board's legal staff, you ask for our opinion on whether the City of --- is authorized to use information which it obtains from the Board in the enforcement of the Bradley-Burns Act to assist a business in correcting errors made in reporting its gross receipts to the City of ---. You relate that this situation arises in instances in which the taxpayer has reported to the City taxable gross receipts which are less than the taxpayer reported to the Board. You wonder if the City may notify the taxpayer of these discrepancies when the City discovers the discrepancies by examining the taxpayer's returns provided to the Board.

Opinion

This will confirm that the City of --- may notify taxpayers of discrepancies in their reported gross receipts between the amounts reported to the City and those reported to the Board. Revenue and Taxation Code Section 7056 makes it unlawful for anyone (including City representatives) who have access to Bradley-Burns tax information to disclose that information to persons other than the taxpayer, except as specifically provided in section 7056. However, nothing in section 7056 prohibits the City from redisclosing this information to the same taxpayer who originally provided that information to the Board in the first instance.

Please feel free to contact me if you have any further questions or comments about this letter.

Sincerely,

John Abbott
Tax Counsel

JA;sr