



**STATE BOARD OF EQUALIZATION
LEGAL DIVISION (MIC:82)**

450 N STREET, SACRAMENTO, CALIFORNIA
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June 14, 1994

BURTON W. OLIVER
Executive Director

Mr. D--- M---
Revenue Technician
City of --- ---
XXXX --- Boulevard
--- ---, California XXXXX-XXXX

Re: [No Permit Number]
Use of Confidential Taxpayer
Information

Dear Mr. M---:

I understand that you are employed by the City of --- ---, but also work for [M] on an independent-contractor basis. Apparently you make presentations to various cities on matters involving the Bradley-Burns Uniform Local Sales and Use Tax.

It has come to our attention that, as part of your talk, you issue a number of handouts. One consists of a sample sales tax return (copy attached). We note that on it you use the name and street address of an actual taxpayer. You also use its district and tax codes and gross receipts and tax information.

Revenue and Taxation Code Section 7056 prohibits the release of taxpayer information by any person who obtains access to information contained in, or derived from, Board records under the provisions of that statute to anyone, except and under the conditions set forth in sub-division (b). My information is that you have access to Board records under that sub-division as an employee of the City of --- ---. Under this statute, it is illegal for you to divulge the information so obtained to anyone for any purpose other than the governmental functions of the City of --- ---. We conclude that giving talks to entities other than the City of --- --- is not such a use.

We are of the opinion that your use of actual taxpayer facts under these circumstances is a violation of Section 7056(a). We therefore request that you stop using actual taxpayer information on your handouts and instead use fictitious names, codes, and tax numbers.

Sincerely,

John L. Waid
Tax Counsel

JLW:es

Attach.

cc: Mr. Larry Augusta
Mr. Larry Micheli (MIC:27)