



## Cosumnes Community Services District

9355 East Stockton Blvd Suite 185, Elk Grove, CA 95624

Ph: 916-405-5300 Fax: 916-685-6942

[www.yourcsd.com](http://www.yourcsd.com)

# 2019 Community Events Participation Guidelines for Vendors

## General Information

The Cosumnes CSD serves an estimated 183,000 south Sacramento County residents in a 157-square mile area. Its award-winning parks and recreation services – including the operation of more than 90 parks – operate exclusively within the Elk Grove community. Fire protection and emergency medical services are provided for the cities of Elk Grove and Galt and unincorporated areas of south Sacramento County.

## Our Mission:

At Cosumnes CSD, we provide exceptional parks and recreation services to our diverse Elk Grove community.

## Application Procedure

1. Please read this GUIDE in its entirety!
2. Complete and submit Vendor Application.
3. Enclose required documents.
4. Submit application to:

**Cosumnes Community Services District**

**9355 East Stockton Blvd. Suite #185**

**Elk Grove, CA 95624**

**Fax (916) 685-6942**

or

[heathershortino@csdparks.com](mailto:heathershortino@csdparks.com)

## Fees

- Submittal of completed application does not guarantee acceptance into Event(s) by the District.
- Fees vary based on vendor category and event. Please refer to vendor application for the fee schedule.
- Vendors will be notified of acceptance with a confirmation and request for payment.
- Accepted vendors will receive a confirmation email per event with detailed load-in and set-up instructions.
- If an applicant is not accepted into Event(s),

applicant will be notified within 1-2 weeks after event application deadline.

## Cancellation Fee

- If applicant requests a refund 30 calendar days or more prior to the event; CSD will keep 25% of vendor booth fee.
- If applicant requests a refund between 29 and 15 calendar days prior to the event date; CSD will keep 50% of vendor booth fee.
- If applicant requests a refund 14 calendar days or less prior to the event date; CSD will keep 100% of vendor booth fee.

## Booth Information

- The CSD events extend participation to vendors in a number of categories.
- Sponsorship opportunities are available for businesses looking for an event presence and/or marketing opportunities. Please contact Anna Hopper at (916) 405-5303 or [annahopper@csdparks.com](mailto:annahopper@csdparks.com).
- Based on event size a maximum of two (2) vendor spaces up to a 10x20 space per vendor is permitted. Spaces cannot be separated into 2 (two) 10X10 spaces. This does not apply to Food Vendors.

## Vendor Categories

### 1. 6015 Retailer Booth

- Vendors in this category are recognized by the California State Board of Equalization as 6015 Retailers (Example: Scentsy, Avon, Tupperware, etc.).
- Vendor must complete a BOE 410-D Swap Meets, Flea Markets, or Special Events Certification form from the Board of Equalization.
- If you are selling multiple product lines you are required to purchase booth space for each product and/or service.

- Vendor preference will be given to vendors who are in line with the themes and purposes of each event, as well as with CSD's mission. Vendor preference will be given on the basis of several factors, including but not limited to: fit with the event in question, whether the vendor creates an "interactive experience" that will benefit the event, as well as the vendor's history with CSD or past performance at CSD events, level of vendor investment, and date of paperwork received. Vendors are restricted from giving away products or services that the Event contracts with others for (ex: face painting, water, etc.).
- Vendors must list or provide photos of items to be sold with application (photos will not be returned).

## **2. Arts and Crafts Booth**

- Limited to hand-crafted original work items.
- IF YOU DID NOT MAKE IT YOURSELF, DO NOT BRING IT.
- Vendors must provide photos of items to be sold with application (photos will not be returned).
- Vendor preference will be given to vendors who are in line with the themes and purposes of each event, as well as with CSD's mission. Vendor preference will be given on the basis of several factors, including but not limited to: fit with the event in question, whether the vendor creates an "interactive experience" that will benefit the event, as well as the vendor's history with CSD or past performance at CSD events, level of vendor investment, and date of paperwork received. Selection of vendors will be juried by an Event committee based upon the vendor preference criteria laid out herein.
- Acceptance is based upon artistic standards and interpretation of photos.

## **Definition of a Non-Profit**

Any vendor applying to participate in the Event(s) as a non-profit must provide evidence of their non-profit status. A non-profit is defined as one of the following:

- A corporation incorporated pursuant to the Nonprofit Corporation Law that is exempt from taxation and can show proof with a 501(c)3 form from the Internal Revenue Service.
- An organization that was organized for and is

in operation for charitable purposes and meets the requirements of Section 214 of the Revenue and Taxation Code.

## **3. Non-Profit Information Booth**

- Booth space is limited to non-profit organizations for the express purpose of distributing and disseminating information and educational material.
- Vendor must provide proof of non-profit status.
- Onsite sales and raffles are not permitted.
- Distribution of food or water is not permitted.
- Vendors are restricted from giving away products or services that the Event contracts with others for (ex: face painting, water, etc.).

## **4. Non-Profit Fundraising Booth**

- Booth space is limited to non-profit organizations for the express purpose of distributing and disseminating information and educational material and that wish to sell merchandise or conduct any type of fundraising.
- Vendor must provide proof of non-profit status.
- Distribution of food or water is not permitted.
- Vendors are restricted from giving away or selling products or services that the Event contracts with others for (ex: face painting, water, etc.).

## **5. Food Booth**

- The CSD accepts Commercial Food Vendors selling pre-packaged food (**INCLUDING BEVERAGES**) and/or preparing food on site. The two categories of food vendors are described below:
  - **Pre-Packaged / Low Risk** would be issued to a vendor that sells any properly labeled, pre-packaged, processed food from an approved facility. Examples include candy, canned sodas, canned and bottled foods, and ice cream bars. This permit may also be issued to a vendor who engages in low-risk food preparation such as; snow cones/shaved ice, hot dogs, and pre-cooked/sliced pizza.
  - **Food Preparation / High Risk** would be issued to a vendor who engages in cooking, packaging, processing, assembling, or portioning, of any potentially hazardous food. High-risk food preparation includes foods

such as: hamburgers, tacos, meat sandwiches, and barbecue.

- Food vendors are required to provide their own set up for the Events. This includes tents, floor coverings, tables & chairs and fire extinguishers; equipment must meet Event health, fire and safety requirements.
- Food vendor booth materials must be in compliance with fire code regulations and vendor must supply proof that tents and flooring are flame retardant. Such materials must bear the official State Fire Marshal tags and/or certificates. Copies of these items must be supplied with the vendor application.
- If food vendor requires electricity, personal generators are allowed and vendors must provide extension cords. Whisper Quiet generators are required.

### Insurance

- **Vendors must comply with insurance requirements by ONE of these three options:** **1)** sign Insurance Requirements declining liability protection (page 1); this method is unavailable for Food Vendors), **2)** vendor shall provide a certificate of insurance to the CSD evidencing such coverage with application, or **3)** submit payment for District insurance per event.
- If vendor is providing own Certificate of Insurance, the certificate must be Comprehensive General or Comprehensive Personal Liability coverage for a minimum of \$1,000,000 Per Occurrence, \$2,000,000 Aggregate naming the Cosumnes Community Services District additional insured. The CERTIFICATE must name: Cosumnes Community Services District, 9355 E. Stockton Blvd. Suite #185 Elk Grove, CA 95624. The following statement must appear on the certificate: "Additional Insured Endorsement names the Cosumnes Community Services District, City of Elk Grove and the County of Sacramento, additional insured, its directors, agents, or employees are included as additional insured."
- If you do not currently have an insurance policy, vendor can sign Insurance Requirements declining liability protection (page 1); this method is unavailable for Food Vendors), or an event policy can be

purchased through the District for an additional fee of \$160.00 per event.

### Load-In & Set-Up Instructions

- Accepted vendors will receive a confirmation email per event with detailed load-in and set-up instructions.
- Vendor must complete set up at least thirty (30) minutes prior to the scheduled start time of each Event and shall not close up until the scheduled end time of the Event. Failure to comply may result in exclusion from future events.
- After unloading, all vehicles must be moved immediately to designated public parking areas. **No vehicles will be allowed on grass area to load or unload.**

### Vendor Space

- Space is assigned in 10'x10' increments (with exception of food vendors who noted Dimensions on application) are situated on grass or cement.
- Vendors are required to supply their own set up; tents, tables, and chairs.
- Neither electricity nor water is available for vendors.
- Use of private generators is prohibited with the exception of Food Vendors. Whisper Quiet generators are required.
- Any vendor requesting the sale of additional items after application is submitted and approved must make said request in writing.
- Booth locations are not guaranteed and are made at the discretion of event management. Booth preference will be given on the basis of several factors, including but not limited to: separation of vendors with similar or competing products, space required, electricity needs, vendor contribution to the event, vendor history or past performance at CSD events, level of vendor investment, whether payment has been received, and date of paperwork received.
- Vendors must contain their operations within their allocated space. Walking the grounds to sell merchandise or hand out fliers is strictly prohibited.
- Activities of participating vendors must not disrupt or interfere with the operation of the event, staff or event participants. If a situation is deemed disruptive to the event

operation, event management may remove vendor at any time during the event.

- CSD is not responsible for lost, stolen, or damaged goods.

### **General Provisions**

- Event(s) are rain or shine. There are no refunds due to inclement weather.
- The CSD does not guarantee vendor sales.
- A limited number of vendors in any category will be accepted into the festival. Decisions are based on, but not limited to: history, level of investment, and date of paperwork received.
- Vendor preference will be given to vendors who are in line with the themes and purposes of each event, as well as with CSD's mission. Vendor preference will be given on the basis of several factors, including but not limited to: fit with the event in question, whether the vendor creates an "interactive experience" that will benefit the event, as well as the vendor's history with CSD or past performance at CSD events, level of vendor investment, and date of paperwork received.
- The Event(s) reserves the right to admit duplicate businesses based on Event(s) needs and size. Exclusivity may be extended at the Event's discretion.
- Based on event size a maximum of two (2) vendor spaces up to a 10x20 space per vendor is permitted. Spaces cannot be separated into

2 (two) 10X10 spaces. This does not apply to Food Vendors.

- Sponsorship opportunities are available for businesses looking for an event presence or marketing opportunities. Please contact Anna Hopper at (916) 405-5303 or [annahopper@csdparks.com](mailto:annahopper@csdparks.com).
- Unless you have been added to the health permit and have paid the additional fee, any distribution or sampling of food or drinks is strictly prohibited (this includes handing out candy, bottled water, etc.). This does not apply to Food Vendors.
- Vendors are restricted from giving away products or services that the Event contracts with others for (ex: face painting, water, etc.).
- Vendor agrees to allow the CSD to take photos of your booth and product during the Event, for no additional compensation. Photos taken of your product/booth may be used in CSD promotions.
- Vendors and their personnel shall not consume or use alcoholic beverages or any controlled substance at any time during the event or prior to the completion of all performances under this application.
- Vendors, their staff, employees, and agents will comply with all vendor policies and all fire codes, laws, ordinances, and regulations pertinent to health, fire prevention, and public safety. Failure to comply can result in expulsion from event without a refund.

I have read the regulations included in this "Participation Guidelines for Vendors" and I agree to comply with the conditions set forth.

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Signature

Date

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Name

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Business / Organization Name

**Signed Guidelines and completed application submit to:**

Cosumnes Community Services District

Parks and Recreation Department

9355 E. Stockton Blvd. Suite #185

Elk Grove, CA 95624

Fax: (916) 685-6942

Email: [heathershortino@csdparks.com](mailto:heathershortino@csdparks.com)

ATTN: Heather Shortino, Vendor Coordinator (916) 405-5334



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9355 E. Stockton Blvd Suite 185, Elk Grove, CA 95624

Ph: 916-405-5300 Fax: 916-685-6942

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## 2019 Community Events Vendor Application

Submittal of completed application does not guarantee acceptance into Event(s) by the District. Vendor preference will be given to vendors who are in line with the themes and purposes of each event, as well as with CSD's mission. Vendor preference will also be given on the basis of several factors, including but not limited to: fit with the event in question, whether the vendor creates an "interactive experience" that will benefit the event, as well as the vendor's history with CSD or past performance at CSD events, level of vendor investment, and date of paperwork received. Vendors will be notified of acceptance with confirmation and request for payment. You must buy enough space to fully accommodate your display. Space is sold in 10' x 10' increments.

### VENDOR INFORMATION

Business or Organization Name/Product Line(s)	
Contact Person:	
Address:	
City, State, Zip:	
Business Phone:	Alternate Phone:
Email:	
California Resale License or Non-Profit ID:	Website:

### INSURANCE REQUIREMENTS

**The Vendor must comply with insurance by ONE of these three methods: (Please check one method below.)**

- The Vendor **DECLINES** OPTIONAL LIABILITY PROTECTION and ASSUMES DAMAGE RESPONSIBILITY.
- The purchase of supplemental liability protection is optional and not required.
- The Vendor **ACCEPTS** OPTIONAL LIABILITY PROTECTION offered by the district.
- The Vendor accepts optional liability protection at the daily fee (\$160 PER EVENT) as quoted by CSD Special Events Section.
- The Vendor **HAS** OPTIONAL LIABILITY PROTECTION.
- The Certificate of Insurance and necessary Permits are due no later than 14 days prior to Event date. A Homeowner's or Tenant's insurance policy can usually provide insurance for your rental for booth space.
  - The Certificate of Insurance must be in the name of the person/business who signs the vendor application. It must also clearly show the liability limits and policy dates to be valid.
  - Certificate of Insurance for comprehensive general or comprehensive personal liability coverage for a minimum of \$1,000,000 general liability coverage and \$2,000,000 aggregate liability. The CERTIFICATE must name: Cosumnes Community Services District, 8820 Elk Grove Blvd. Elk Grove, CA 95624. The following statement must appear on the certificate: "Additional Insured Endorsement names the Cosumnes Community Services District, the City of Elk Grove and the County of Sacramento, additional insured, its directors, agents, or employees are included as additional insured."

I have read and understand the above Insurance Requirements and agree to abide by all of the conditions set forth.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Name of Vendor/Business: \_\_\_\_\_

# LIST OF ITEMS TO BE SOLD & PRICING

To better assist us in placing your booth, please list any items or service for sale and/or a description of any interactive activity or product promotions you are planning at your booth.

Are you selling/distributing/sampling any food or drinks?

YES

NO

## VENDOR RESPONSIBILITIES

- Submittal of completed application does not guarantee acceptance into Event(s) by the District. Vendors will be notified of acceptance with a confirmation and request for payment.
- The CSD does not guarantee vendor sales.
- Vendors selling multiple product lines are required to purchase booth space for each product line.
- Based on event size a maximum of two (2) vendor spaces up to a 10x20 space per vendor is permitted. Spaces cannot be separated into 2 (two) 10X10 spaces.
- Sponsorship opportunities are available for businesses looking for an event presence and/or marketing opportunities. Please contact Anna Hopper at (916) 405-5303 or [annahopper@csdparks.com](mailto:annahopper@csdparks.com).
- Vendors are restricted from giving away products or services that the Event contracts with others for (ex: face painting, water, etc.).
- Unless you have paid the additional health permit fee; distribution or sampling of food or drinks is strictly prohibited.
- Booths sizes are 10'x10' and situated on the grass. Additional signage outside your designated 10' x 10' space is not permitted.
- Vendors are required to supply their own set up including but not limited to tents, tables, and chairs.
- Placement of your booth is not guaranteed and is at the discretion of Event management. Booth preference will be given on the basis of several factors, including but not limited to: separation of vendors with similar or competing products, space required, vendor contribution to the event, vendor history or past performance at CSD events, level of vendor investment, whether payment has been received, and date of paperwork received.
- Neither electricity nor water is available.
- Use of private generators is prohibited.
- Vendors selling taxable items are responsible for acquiring a seller's permit through the California State Board of Equalization; a copy of permit must be posted at your booth. Vendors are responsible for submitting their own resale taxes.
- Form BOE 410-D Swap Meets, Flea Markets, or Special Events Certification from the Board of Equalization (page 11) must be completed and turned in with application if selling merchandise.
- All fire codes, laws, ordinances, and regulations pertinent to health, fire prevention, and public safety shall be strictly obeyed.
- Every booth is recommended to have a fully charged 2A:10B:C fire extinguisher bearing a current California State Fire Marshal service tag, placed in an accessible location near the exit of the structure; or a new fire extinguisher, minimum five (5) pounds, with the sales receipt taped to the side of it for visual inspection.
- Vendor agrees to allow the District to take photos of your booth and product during the Event, for no additional compensation. Photos taken of your product/booth may be used in CSD promotions.
- Vendors and their personnel shall not consume or use alcoholic beverages or any controlled substance at any time during the event or prior to the completion of all performances under this application.
- Vendor/staff/employees/agents will comply with all vendor policies. Failure to comply can result in expulsion from event without a refund.



## DESCRIPTION BUSINESS/ORGANIZATION- FITFEST ONLY

Please give a description of how your business/organization is related to the fitness, health and wellness:

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## DESCRIPTION OF INTERACTIVE ACTIVITY- FITFEST ONLY

Please give a description of the fitness, and/or health & wellness related interactive activity (REQUIRED) you will be providing at your booth. Examples- games that involve movement or exercise, educational game on healthy food, the body, or wellness, etc.


**Space required for activity:**

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## ELK GROVE FITFEST

**Date:** Saturday, April 27, 2019 - **Time:** 9:00 am – 5:00 pm

**Location:** Elk Grove Regional Park– 9950 Elk Grove Florin Rd. Elk Grove, CA 95624

**Estimated Attendance:** 3000+

**PAYMENT DUE DATE: March 29, 2019**

Space Reservation	Number of Spaces	Fee	Subtotals
6015 Retailer Booth #13156	X	\$150	=
Non-Profit Fundraising Booth* #13157	X	\$75	=
Non-Profit Information Booth* #13158	X	\$50	=
<b>Additional Fees:</b>			
Health Permit & Processing Fee (Required if selling/sampling food or drinks) #13159		\$100	
Certificate of Insurance for \$1,000,000 #13130		\$160	
Late Fee (Payment received after March 29, 2019) #13131		\$10	
<b>*Must have proof of non-profit status</b>	<b>TOTAL FEES:</b>		



## CONCERT IN ELK GROVE PARK

**Date:** Saturday, June 22, 2019 - **Time:** 6:30 pm – 9:30

**Location:** Elk Grove Regional Park– 9950 Elk Grove Florin Rd. Elk Grove, CA 95624

**Estimated Attendance:** 700+

**PAYMENT DUE DATE: May 17, 2019**

Space Reservation	Number of Spaces	Fee	Subtotals
6015 Retailer Booth #13160	X	\$150	=
Arts and Crafts Booth #13161	X	\$75	=
Non-Profit Fundraising Booth* #13162	X	\$75	=
Non-Profit Information Booth* #13163	X	\$50	=
			=
<b>Additional Fees:</b>			
Health Permit & Processing Fee (Required if selling/sampling food or drinks) #13164		\$100	
Certificate of Insurance for \$1,000,000 #13145		\$160	
Late Fee (Payment received after May 17,2019) #13146		\$25	
<b>TOTAL FEES:</b>			

## INDEPENDENT CONTRATOR

Vendor shall perform all services required under this application as an independent contractor of the District and shall remain, at all times as to the District, a wholly independent contractor with only such obligations as are required under this application. Neither vendor, nor any of its employees, shall be considered an employee of the District.

## INDEMNIFICATION

Vendor shall defend, indemnify and hold harmless the District and the District's trustees, officers, employees and agents, from and against any and all claims, actions, liability, damage, loss or obligations, including all costs, demands, expenses, expert fees and costs, and attorney's fees arising out of Vendor's activities pursuant to this application, including by way of illustration and not limitation, the following: (a) any injury to or death of any person or damage to or destruction of any property occurring in or on Vendor's equipment, or any part thereof; (b) any default by Vendor's in the observance or performance of any of the terms, covenants, or conditions of this application ; or (c) the use, occupancy, or condition of Vendor's equipment or activities therein.

## NON-TRANSFERABLE

Acceptance of this application constitutes an agreement between the applicant and the District. This agreement is not assignable or transferable without the express written consent of the District.

I have read the regulations included in this "Community Events Vendor Application" and I agree to comply with the conditions set forth.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name

\_\_\_\_\_  
Business / Organization Name

**COMPLETED APPLICATIONS SUBMIT TO:**  
Cosumnes Community Services District  
Parks and Recreation Department  
9355 E. Stockton Blvd. Suite #185  
Elk Grove, CA 95624  
Fax: (916) 685-6942  
Email: [heathershortino@csdparks.com](mailto:heathershortino@csdparks.com)  
ATTN: Heather Shortino, Vendor Coordinator (916) 405-5334

## APPLICATION CHECK-LIST

*Please be sure to include all of the applicable documents:*

- Participation Guidelines Signed and Dated
- Completed Application Signed and Dated
- Completed Insurance Requirements Signed and Dated
- Completed BOE 410-D Form (Only required for Vendors selling merchandise)
- Proof of non-profit status (501c3) if applicable
- Photos or description of all items to be sold

DATE RECEIVED:

STAFF INITIAL:

**SWAP MEETS, FLEA MARKETS, OR  
SPECIAL EVENTS CERTIFICATION**

People who sell merchandise in California are generally required to hold a seller's permit.

You **may not** sell at this event unless you have a seller's permit or are not required to hold a permit. You are required to have a permit if you are selling, even temporarily, new or handcrafted items or used items you purchased for the purpose of reselling to others. You are not required to hold a permit if you are only making "occasional" sales, selling products that are not taxable when sold at retail, or selling on behalf of a section 6015 retailer.

You may electronically register for seller's permit at no cost to you by visiting our website at [www.boe.ca.gov](http://www.boe.ca.gov). To find a Board of Equalization (BOE) office near you, call our Taxpayer Information Section at 800-400-7115 (TTY:711) or visit our website. If you obtain a temporary seller's permit, the business address on your temporary permit should be the address of the temporary selling location and the mailing address should be your permanent place of business or residence.

**Occasional and Nontaxable Sales** - Occasional sellers are usually people who are not required to hold a seller's permit because they will not be making a series of qualifying sales. A person who has cleared their garage of used items *accumulated for their own use* and who sells *only* those items would usually qualify as an occasional seller, provided they make sales no more than twice in a 12-month period. Some sellers who make only nontaxable sales are also not required to hold seller's permits. Examples include sellers of fresh produce or other cold food products sold "to go." Please note, however, some food sales are taxable, including sales of food for consumption in places where admission is charged.

**Section 6015 Retailers** - Revenue and Taxation Code section 6015 relieves certain individuals of the requirement to obtain a seller's permit when: (1) the product supplier is a BOE approved section 6015 retailer, (2) the product supplier reports and pays tax on the actual "retail selling price," (3) the individual is selling only those items purchased from the section 6015 retailer, and (4) the individual provides the name of the product supplier. Typical section 6015 retailers include multi-level marketing retailers that solicit sales through a network of individual salespeople/representatives (for example, Avon, Tupperware).

**Verification of a seller's status is required by law. Please complete all four sections of this form. Please print.**

**1. EVENT INFORMATION**

EVENT NAME AND PLACE

EVENT DATE(S)

TABLE/BOOTH/LOCATION ID#

**2. VENDOR/EXHIBITOR INFORMATION**

OWNER'S NAME

MAILING ADDRESS (*street number or P.O. box*)

(*city, state and zip code*)

TELEPHONE NUMBER  
(       )

DRIVER LICENSE NUMBER OR STATE ID NUMBER AND STATE

TYPE OF BUSINESS, DESCRIPTION OF ITEMS TO BE SOLD/DISPLAYED

**3. STATUS**—*Check appropriate boxes, and provide requested information*

- I hold a valid seller's permit. My number is: **S** \_\_\_\_\_
- No sales of tangible personal property are being made or solicited at this event.
- I am not required to hold a seller's permit because:
  - My retail product sales are not subject to tax       My sales are exempt occasional sales
  - I sell on behalf of a section 6015 retailer \_\_\_\_\_

**4. CERTIFICATION**—*Partners/additional sellers, complete a separate copy of this form*

*The above statements are certified to be correct to the best knowledge and belief of the undersigned.*

NAME (*typed or printed*)

TITLE

SIGNATURE

DATE

## Privacy Notice

***This is not a request for you to provide information. This is an informational notice according to the requirements of the Information Practices Act (Civil Code §1798.17). No action is required.***

We ask you for information so that the BOE can administer the state's tax and fee laws. The BOE will use the information to determine whether you are paying the correct amount of tax and to collect any amounts you owe. You must provide all information requested, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]). A list of authorized agencies, among others, who the BOE may disclose information to, and a complete list of the California Revenue and Taxation Codes is available on our website at [www.boe.ca.gov/pdf/boe324gen.pdf](http://www.boe.ca.gov/pdf/boe324gen.pdf), then scroll to the second page.

### **What happens if I don't provide the information?**

If your registration information is incomplete, the BOE may not issue your permit, certificate, or license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you do not provide other information the BOE requests or that is required by law, or if you provide fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you do not provide the requested information to support your exemptions, credits, exclusions, or adjustments, they may not be allowed. You may owe more tax or fees or receive a smaller refund.

### **Can anyone else see my information?**

Your records are covered by state laws that protect your privacy. However, the BOE may share information regarding your account with specific state, local, and federal government agencies. The BOE may also share specific information with companies authorized to represent local governments.

Under some circumstances, the BOE may release the information printed on your permit, certificate, or license, such as account start and closeout dates, and names of business owners or partners, to the public. When you sell a business, the BOE may give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, the BOE can release information regarding your account to anyone you designate.

### **Can I review my records?**

Yes. Requests should be made in writing to your closest BOE office. A complete listing of BOE locations can be found at [www.boe.ca.gov](http://www.boe.ca.gov). Additional information regarding your records can be found in publication 58-A, *How to Inspect and Correct Your Records*. For a copy of this publication, go to [www.boe.ca.gov](http://www.boe.ca.gov) or call the Taxpayer Information Section at 800-400-7115 (TTY: 711), Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. If you need more information, you may contact the BOE's Disclosure Officer at 916-445-2918 or by writing:

Disclosure Officer, MIC:82  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0082

### **Who is responsible for maintaining my records?**

The officials listed below are responsible for maintaining your records.

#### **Sales and Use Tax**

Board of Equalization  
Deputy Director, SUTD, MIC:43  
PO Box 942879  
Sacramento, CA 94279-0043  
800-400-7115

#### **Property and Special Taxes and Fees**

Board of Equalization  
Deputy Director, PSTD, MIC:63  
PO Box 942879  
Sacramento, CA 94279-0063  
800-400-7115