



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

WEST COVINA DISTRICT

P.O. BOX 1500

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www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (Ret.)
Second District, Lancaster

MICHELLE F. STEEL
Third District, Orange County

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

CYNTHIA BRIDGES
Executive Director

September 13, 2013

TA WEI JAO
18351 COLIMA RD # 155
ROWLAND HEIGHTS CA 91748-2791

SR AP 102211593

Our records show that you are currently a corporate officer, LLC member, or manager that holds a seller's permit. At the time of registration, information about personal liability for Corporate and Limited Liability Companies (LLC) was provided on BOE-162, *Personal Liability for Corporate and Limited Liability Company Sales and Use Taxes*. To ensure each corporate officer or LLC member or manager is aware of their potential personal liability, we are notifying each individually.

We have also enclosed a BOE-80-RU, *Record Update*. If there have been any changes to the corporate officers, or LLC members or managers, please complete the enclosed form and return it using the envelope provided. If there have been no changes, **no further action is required.**

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IMPORTANT NOTICE

Personal Liability for Corporate and Limited Liability Company Sales and Use Taxes

Did you know as a corporate director, officer, member, manager, or other person having control or supervision of the filing of returns or payments of taxes, you may become personally liable for any unpaid sales and use taxes, interest, and penalties?

Section 6829 of the Revenue and Taxation Code provides that the State Board of Equalization (BOE) may pursue collection action against certain corporate or limited liability company personnel for any unpaid corporate sales and use tax liability. Section 6829 states in part:

- (a) Upon termination, dissolution, or abandonment of a corporate business or limited liability company, any officer, member, manager, or other person having control or supervision of, or who is charged with the responsibility for the filing of returns or the payment of tax, or who is under a duty to act for the corporation or limited liability company in complying with any requirement of this part, shall be personally liable for any unpaid taxes and interest and penalties on those taxes, if such officer, member, manager, or other person willfully fails to pay or to cause to be paid any taxes due from the corporation or limited liability company pursuant to this part.
- (b) The officer, member, manager, or other person shall be liable only for taxes which became due during the period he or she had the control, supervision, responsibility, or duty to act for corporation or limited liability company described in subdivision (a), plus interest and penalties on those taxes.
- (c) Personal liability may be imposed pursuant to this section, only if the BOE can establish that the corporation or limited liability company had included tax reimbursement in the selling price of, or added tax reimbursement to the selling price of, tangible personal property sold in the conduct of its business, or when it can be established that the corporation or limited liability company consumed tangible personal property and failed to pay the tax to the seller or to report and pay use tax.

For more information you may download a copy of Regulation 1702.5, *Responsible Person Liability*, from our website at www.boe.ca.gov or contact your local district office.

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In our continuing effort to better serve you in a more efficient manner, we are asking for your help in updating our records. Please take a moment to fill out the following information and have it available on our appointment date. Use reverse if more space is needed for any of the categories below.

SECTION I: OWNERSHIP INFORMATION

PERMIT NUMBER	TRADE NAME/DOING BUSINESS AS (if any)	
NAME OF OWNER CORPORATION, LLC, PARTNERSHIP OR TRUST	TYPE OF OWNERSHIP (check one) <input type="checkbox"/> OWNER/CO-OWNER <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> LLC (officers, managers, members) <input type="checkbox"/> LLP <input type="checkbox"/> REGISTERED DOMESTIC PARTNERSHIP <input type="checkbox"/> TRUSTEE/BENEFICIARY	
1) FULL NAME (first, middle, last)	TITLE (owner, partners, officer, trustee, etc.)	
HOME ADDRESS (street, PO box, city, state, zip code)	EMAIL ADDRESS	
	WORK TELEPHONE NUMBER ()	HOME TELEPHONE NUMBER ()
	CELL PHONE NUMBER ()	FAX NUMBER ()
2) FULL NAME (first, middle, last)	TITLE (owner, partners, officer, trustee, etc.)	
HOME ADDRESS (street, PO box, city, state, zip code)	EMAIL ADDRESS	
	WORK TELEPHONE NUMBER ()	HOME TELEPHONE NUMBER ()
	CELL PHONE NUMBER ()	FAX NUMBER ()
3) FULL NAME (first, middle, last)	TITLE (owner, partners, officer, trustee, etc.)	
HOME ADDRESS (street, PO box, city, state, zip code)	EMAIL ADDRESS	
	WORK TELEPHONE NUMBER ()	HOME TELEPHONE NUMBER ()
	CELL PHONE NUMBER ()	FAX NUMBER ()

SECTION II: BUSINESS INFORMATION

ACCOUNTANT NAME	TELEPHONE NUMBER ()	FAX NUMBER ()
ADDRESS (street, city, state zip code)		
BUSINESS ID NUMBERS		
CORP NUMBER	FEIN NUMBER	
BUSINESS EMAIL ADDRESS	BUSINESS WEBSITE ADDRESS	
CONSOLIDATED PERMIT (If you have a consolidated permit, and you have added, moved, or closed one or more of your sub-locations, please update the information on your sub-locations.) <input type="checkbox"/> ADD <input type="checkbox"/> MOVE <input type="checkbox"/> CLOSE		
ADDRESS (street, city, state zip code)		

COMPLETED BY	TITLE	DATE

Thank you for taking the time to assist us in updating our records.