

The Investigation Division (ID) is part of Board of Equalization’s (BOE) Legal Department. ID’s mission is to effectively deter tax evasion by identifying, investigating, and prosecuting those who violate the tax and fee laws administered or enforced by the BOE. Tax evaders fail to pay billions of dollars in sales and use taxes, cigarette and tobacco product taxes, and other BOE-administered taxes and fees, which reduces the amount of revenue available for essential services and infrastructure. Tax evasion also hurts honest business owners who are placed at a competitive disadvantage when their counterparts offer goods at a reduced price by not paying the tax on their sales.

ID’sfelony investigative teams focus on felony-level tax evasion cases under the Cigarette and Tobacco Products Tax Law, the Sale and Use Tax Law, and other BOE-administered tax and fee laws.

Investigation Offices	Activities		Funding Source
<p>Sacramento and Norwalk ID Offices (Felony Investigators)</p> <p>Sacramento 19 Positions</p> <p>Norwalk 19Positions</p> <p>Total: 38</p>	<p>Investigation and criminal prosecution of felony tax evasion for the Cigarette and Tobacco Program and Sales and Use Tax Program and other BOE-administered programs.</p>	<p>Investigating complaints received from:</p> <ul style="list-style-type: none"> <li>• Taxpayer Evasion Website and other sources involving Cigarette and Tobacco Program, Sales and Use Taxes and other BOE-administered programs;</li> <li>• BOE District Office Program Referrals;</li> <li>• Local, State and Federal law enforcement and District Attorney Referrals</li> </ul>	<p>Cigarette and Tobacco Licensing Program</p> <p>Cigarette and Tobacco Products Tax Program</p> <p>Sales and Use Tax Program</p>

ID's compliance inspection teams are located throughout the State of California. The teams focus on enforcement of the Cigarette and Tobacco Products Licensing Act (AB 71), the Sales and Use Tax Law, and BOE-administered fuel tax laws. Compliance inspections include the following activities:

ID Compliance Inspection Offices	Activities		Funding Source
Sacramento Oakland San Jose Fresno Bakersfield Norwalk Glendale Riverside San Diego  44 Positions	Conduct compliance inspections for the Cigarette and Tobacco Program and Sales and Use Tax Program including: <ul style="list-style-type: none"> <li>• Confirmation that permit holders are knowledgeable of, and in compliance with, permit and reporting requirements for BOE Tax Programs;</li> <li>• Administrative Seizures of Illegal Cigarette and Tobacco Products;</li> <li>• Prosecution of misdemeanor violations resulting from citations issued under AB 71;</li> <li>• Prosecutions for violations of RTC Section 6071 for the continued sales in California without a seller's permit or with a revoked permit.</li> </ul>	Investigating complaints received from the Taxpayer Evasion Website and other sources involving Cigarette and Tobacco Program, Sales and Use Taxes and other BOE-administered programs.	Cigarette and Tobacco Licensing Program  Cigarette and Tobacco Products Tax Program  Sales and Use Tax Program  Transportation Tax Program