



STATE OF CALIFORNIA

**STATE BOARD OF EQUALIZATION**

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March 7, 2017

VIA INTERNET

Dear Interested Party:

The Compliance Policy and Procedures Manual (CPPM) is a guide for the Board of Equalization (BOE) staff in administering tax and fee programs. It is available to the public and can be accessed from the BOE web page at <http://www.boe.ca.gov/sutax/staxmanuals.htm>.

The Business Tax and Fee Department is proposing to revise CPPM section 205.023, *Registering Celebrity and High Profile Accounts*, to reflect that the "Registration Specialist" is now under the eServices Unit and not the Compliance Policy Unit.

The revision material is provided on the following pages for the convenience of interested parties who may wish to submit comments or suggestions. Please feel free to publish this information on your website or otherwise distribute it to your association/members.

If you have any comments or suggestions related to the proposed CPPM revisions, you may contact the BOE at [CPPM.RevisionSuggestions@boe.ca.gov](mailto:CPPM.RevisionSuggestions@boe.ca.gov). Your comments or suggestions must be received by BOE no later than **May 8, 2017**, in order to be considered by staff. Thank you for your consideration.

Sincerely,

Trista Gonzalez, Chief  
Tax Policy Division  
Business Tax and Fee Department

## REGISTERING CELEBRITY AND HIGH PROFILE ACCOUNTS

205.023

Most clients, including celebrities, will register electronically. However, ~~staff may encounter an application or registration assignment subject to celebrity status. If a celebrity or high-profile individual (e.g., politician, sports figure, entertainer, internationally known business/corporate leader) submits an application that requires manual registration, staff should adhere to the following procedures intended to~~ protect the confidentiality of celebrities and other high-profile individuals. ~~the following procedures have been established when registering a celebrity account.~~ If staff receives an application ~~or a registration assignment~~ that may be subject to celebrity status, ~~or if the applicant, or their representative, mentions they need the permit information kept private due to their celebrity status, they~~ staff should consult with their supervisor to determine if the account ~~will~~ should be handled as such. The district office administrator or headquarters section supervisor (or their designee) will have ultimate responsibility in determining whether the account qualifies for celebrity status.

When creating a celebrity status Client TIN in IRIS, the procedures are as follows:

- Search for an existing TIN for the celebrity. If there is an existing TIN, it will be used to register the account.
- If there is no existing TIN for the celebrity, create one using his or her full name.
- DO NOT enter the celebrity's identification numbers (e.g. SSN or CDL).
- DO NOT enter the celebrity's actual home address, but instead enter "Confidential Address" on the street address field, and enter the actual city, state and zip code provided on the application. No phone number should be entered unless it is for an accountant, bookkeeper, or other agent.
- Enter comment in IRIS, "Confidential Address Program. Contact ~~Compliance Policy Unit~~ the Registration Specialist in the eServices Unit for additional information."

When using an existing Client TIN:

- If a street address is known to be their residence, delete the street address field and enter "Confidential Address." The city, state, and zip code provided on the application should be entered.
- If the celebrity's identification numbers (e.g. SSN or CDL) are displayed, and/or a phone number other than accountant, bookkeeper or other agent, delete them.
- Enter the comment in IRIS, "Confidential Address Program. Contact ~~Compliance Policy Unit~~ the Registration Specialist in the eServices Unit for additional information."
- Identify any ~~SUTD~~ accounts associated with this TIN. A memo will be sent to the supervisor of the Taxpayer Records Unit with a copy to the ~~Compliance Policy Unit (CPU)~~ Registration Specialist in the eServices Unit, advising them that the identified account(s) ~~(excluding Special Taxes and Fees programs)~~ qualifies for celebrity status and the original application(s) must be forwarded to the ~~CPU~~ Registration Specialist in a sealed envelope marked "Confidential."

When creating a celebrity's account in IRIS, follow standard procedures except as directed below:

- If the business address or phone number is the celebrity's home address and phone number, DO NOT use that information for the permit. Instead enter "Confidential Address" in the street address field and the actual city, state, and zip code provided on the application. The tax area code should be determined by using their actual business address. No phone number should be entered unless it is for an accountant, bookkeeper, or other agent.
- Enter the comment in IRIS, "Confidential Address Program. Contact the ~~Compliance Policy Unit~~ Registration Specialist [in the eServices Unit](#) for more information."
- Enter the mailing address as provided on the application regardless if it is the same as the celebrity's home address.

Additional procedures:

- Celebrity applications should NOT be scanned into ~~Disc Image~~ [Documentum](#) or copied for any reason.
- Send all celebrity applications in a sealed envelope marked "High Profile Accounts – Confidential" to the ~~CPU~~ Registration Specialist [in the eServices Unit](#). An email will be sent to the sender acknowledging the receipt of the envelope.
- If the celebrity account [that was manually registered](#) has collection issues in the future, the ~~district-field~~ office administrator or headquarters section supervisor (or their designee) will send a memorandum requesting pertinent information from the application to the ~~CPU~~ Registration Specialist [in the eServices Unit](#). The request will specify what information is required to assist in collection, ~~which~~ [and the information](#) will be provided directly to the requesting ~~district-field office~~ administrator/headquarters section supervisor (or their designee).