



GURPAL S TOOR
2820 EUREKA DR
YUBA CITY CA 95991-9435

Account Number: KH 101-773773
Express Login Code: g806372m
Date: March 25, 2011

TAX RETURN FILING NOTICE - REMINDER

Recently, the Board of Equalization (BOE) notified you that you or your business had been automatically registered with a BOE use tax account because you met the registration requirements of a **qualified purchaser**. Generally, a qualified purchaser is a business that receives at least \$100,000 in gross receipts from business operations per calendar year and does not hold an active sales or use tax account with the BOE. Assembly Bill x4-18, enacted in 2009, requires qualified purchasers to register with the BOE to report and pay their use tax annually. The use tax account enables you to annually report and pay any use tax you may owe on items purchased without tax through a mail order catalog, the Internet, an online auction, a television shopping network, or in person, among others, from a vendor located outside of California. For more information regarding use tax please refer to publication 123, *California Businesses: How to Identify California Use Tax Due*, and publication 110, *California Use Tax Basics*, available on our website at www.boe.ca.gov. If you have not already filed your use tax returns, you can electronically file (efile) them using the BOE's free efilng system, *BOE-file*.

WHAT ARE THE FILING REQUIREMENTS?

- Filing a timely return is required, even if you did not make any purchases subject to use tax during the reporting period. Returns for years prior to 2009 were due on January 31 of the following year (for example, a 2008 return was due January 31, 2009). A return for 2009 was due April 15, 2010. A return for 2010 is due on April 15, 2011.
- If a return is not timely filed, a late penalty and interest charge will apply to any tax due and paid after the return due date. However, the BOE may grant relief of penalty charges, but not interest, if it is determined that a person's failure to file a timely return or payment was due to reasonable cause and circumstances beyond the person's control. To request relief from penalty charges, a person must submit a completed BOE-735, *Request for Relief from Penalty*. Please refer to publication 75, *Interest and Penalties*, located on our website listed above.

WHERE DO I BEGIN?

- Review publication 159, *eFile Guide*, by visiting our website, to learn more about the efile process.
- Review the eFile Use Tax tutorial video that provides step-by-step instructions on how to efile a use tax return and make payment. You may find this tutorial in the *In the Spotlight* section on our homepage or by clicking on the eServices tab on our website and clicking the "eFile Use Tax Return for Qualified Purchasers" link.
- Register as an eClient by logging on to our website, clicking on the eServices tab, clicking on the "Register as an eClient" link, and following the instructions. You will be asked to enter your account number, express login code (both shown at the top of this notice), and your full name as registered with the BOE, * or
File without registering as an eClient by clicking on the eServices tab, clicking the "eFile Use Tax Return for Qualified Purchasers" link, and logging in using your account number and express login code.

WHAT IF I HAVE SOMEONE ELSE eFILE MY TAX RETURN?

- Contact a customer service representative at the toll-free number shown below to create an "eClient" registration for your bookkeeper, employee, or tax professional to file on your behalf, or
- Provide your account number and express login code to your bookkeeper, employee, or tax professional to allow them to login and efile your return using the Express Login option.

WHERE CAN I GET HELP OR MORE INFORMATION?

- Refer to the *Qualified Purchaser New Registration Requirements Frequently Asked Questions* and publication 126, *Mandatory Use Tax Registration for Service Enterprises*, located on our website.
- Contact our Taxpayer Information Section at 800-400-7115 (TTY: 711). Customer service representatives are available Monday through Friday, 8:00 a.m. to 5:00 p.m. Pacific time, except state holidays.

*If you experience difficulty trying to register as an eClient, download and review BOE-345-QP-WEB, *Qualified Purchaser-Registration Update*, from

DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

P. O. Box 942898
Sacramento, California 94298-0001
(916) 843-4150
(800) 735-2929 (TT/TDD)
(800) 735-2922 (Voice)



August 12, 2013

ASSIGNMENT OF CARRIER IDENTIFICATION NUMBER CA 443723

File No.: 42.A12873.ASSIGNMENT

TOOR TRUCKLINE LLC
2820 EUREKA DR
YUBA CITY, CA 95991

Your company has been assigned Carrier Number CA **443723** in the California Highway Patrol's Management Information System of Terminal Evaluation Records (MISTER). This is an automated file pertaining to motor carriers operating in the State of California. MISTER gives the CHP immediate access to emergency information about your company. It also allows the CHP to make better use of its inspection personnel by monitoring the overall safety operations of carriers. This is done by collecting information regarding citations, traffic accidents, hazardous material spills, and terminal evaluation ratings.

Your assigned Carrier Number must be displayed according to Vehicle Code Section 34507.5 (e.g., on both sides of at least one vehicle in a combination as described in Section 34500, any motortruck of two or more axles that is more than 10,000 pounds gross vehicle weight rating, or any other motortruck or motor vehicle used to transport property for compensation). Carriers displaying any one of the following valid numbers on their vehicle(s) are not required to display a CA number: a CAL-T number issued by the California Public Utilities Commission to household goods carriers; a TCP or PSC number issued by the California Public Utilities Commission to passenger carriers; or a US DOT number issued by the Federal Motor Carrier Safety Administration (FMCSA), to truck and passenger carriers. The number must be legible from 50 feet during normal daylight hours (approximately two inches high) and in a contrasting color to the background.

Example of proper display: CA 443723

If you have any questions regarding your assigned Carrier Number or the requirement to display the number, please contact the CHP Valley Division Motor Carrier Safety Unit at (916) 731-6350.