List of documents needed to correct an assessment:

1. Purchase agreement of the business (including attachments)
2. Income Tax Returns (including attachments)
3. Premise lease agreement
4. General Ledger or Trial Balance
5. Balance Sheets and Income Statements
6. List of fixed assets or depreciation schedules
7. Lease equipment agreement
8. If the business was sold or closed prior to the lien date, provide:
   a. Sales agreement
   b. Final escrow closing statement
   c. Final utility bill
   d. Final telephone bill

Note: Other documents may be requested

For more information call (408) 299-5400 or email busdiv@asr.sccgov.org