

Frequently Asked Questions

Who must have a permit?

You are generally required to obtain a California seller's permit if you sell or lease merchandise, vehicles, or other tangible personal property in California. A seller's permit allows you to sell items at the wholesale or retail level. You cannot legally sell taxable items in California until you have been issued a seller's permit.

Do I need more than one permit?

If you sell taxable items from more than one location, you must display a permit at each location. If this applies to you, please attach to your application a list that includes the address for each location, and we will issue the permits you need. This requirement applies to retailers as well as wholesalers.

Is there a charge for a permit?

No. However, we may require a security deposit. Security deposits are used to cover any unpaid taxes that may be owed at the time a business closes.

Is information regarding my account subject to public disclosure?

Your records are generally covered by state laws that protect your privacy. However, some records are subject to public disclosure, such as the information on your seller's permit, names of owners, your business address, and your permit status. See also the disclosure information on the back page.

Why do you need to verify my driver license number?

This is required to ensure the accuracy of the information provided and to protect you against fraudulent use of your identification.

What are my rights and responsibilities as a seller?

When you obtain a seller's permit, you acquire certain rights and responsibilities. For example,

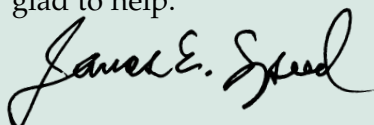
- **You may purchase property for resale without paying tax to your supplier.** By providing the vendor with a completed resale certificate, you are not required to pay sales tax on tangible personal property you purchase for resale. You cannot use a resale certificate to purchase property for your own use (even if you plan to sell the property after you have used it).
- **You must keep records** to substantiate your sales, deductions reported on your returns, and any purchases you have made for your business. You must keep your records for four years.
- **You must file returns** on or before the last day of the month following the close of your reporting period. You must file your tax returns even if you have no tax to report.
- **You must pay the sales tax** due on your retail sales in California. However, you may be reimbursed by collecting the amount of tax from your customers.
- **You must notify the Board if you move, change ownership of, or sell your business.** Your permit is valid only at the address and for the type of ownership specified on the permit. You must notify the Board of any change in ownership, including a business reorganization or change of officers. If you do not, you could be held liable for the continuing business's taxes. In addition, you must immediately notify us in writing if you discontinue your business. Your notification will help us to close your account and return any security you may have on deposit.

Message from the Executive Director

We appreciate the fact that as a business owner, you have many responsibilities. You may be responsible for income and sales and use tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 7, we provide many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.



James E. Speed



How Do I Apply for My Seller's Permit?

Step 1: Complete Your Application

Fill out and return the application provided on page 5. The application is perforated to make it easy to remove. Be sure to refer to the "Tips" on page 4 as you complete your application. If you need assistance, please call our Information Center, 1-800-400-7115.

Be sure to provide all the information required for your permit. If you don't, the issuance of your permit may be delayed.

Note: If your business is located outside California, you should also complete form [BOE-403-B, Registration Information for Out-of-State Account](#). Call 1-800-400-7115 to request a copy by mail or by fax (select the automated fax-back option). Or visit our Internet site, www.boe.ca.gov.

Step 2: Send It in for Processing

If you have not been instructed to return your application to our Information Center in Sacramento, you should send or take it to the district office nearest your place of business. If you need a [district office address](#), call our Information Center, 1-800-400-7115, or visit our Internet site at www.boe.ca.gov. If you plan to travel to a district office, you should call ahead to find out when they are open.

Make a copy of your application for your files.

Reminder: You must have a seller's permit before you begin making sales that are subject to California sales and use tax. Consequently, you should let us know if you have an urgent need for a permit.

Step 3: After Your Application Has Been Approved

You should receive your permit approximately two weeks after we have received your application, assuming your application is complete. There is no charge for the permit.

Based on the information on your application, you will be given regulations, forms, and other publications that may apply to your business. You will also be notified whether you must file returns on a monthly, quarterly, or annual basis.

When you receive your permit, you must post it at your place of business in a location that is easily seen by your customers.

You will also start receiving tax returns for reporting and paying the taxes due on your sales and purchases.

INFORMATION CENTER
1-800-400-7115

FOR TDD ASSISTANCE

From TDD phones: 1-800-735-2929

From voice phones: 1-800-735-2922

FIELD OFFICES

CALL FOR ADDRESSES

City	Area Code	Number
Bakersfield	661	395-2880
Culver City	310	342-1000
El Centro	760	352-3431
Eureka	707	445-6500
Fresno	559	248-4219
Laguna Hills	949	461-5711
Norwalk	562	466-1694
Oakland	510	622-4100
Rancho Mirage	760	346-8096
Redding	530	224-4729
Riverside	909	680-6400
Sacramento	916	227-6700
Salinas	831	443-3003
San Diego	619	525-4526
San Francisco	415	356-6600
San Jose	408	277-1231
San Marcos	760	510-5850
Santa Ana	714	558-4059
Santa Rosa	707	576-2100
Stockton	209	948-7720
Suisun City	707	428-2041
Torrance	310	516-4300
Van Nuys	818	904-2300
Ventura	805	677-2700
West Covina	626	480-7200

Business Located
Out-of-State

916-227-6600

Tips for Filling Out Your Application

Section I: Ownership Information

Check your type of ownership and provide the names and personal information for the officers, managers, etc. If there are more than three officers, please provide additional officer information on a separate sheet of paper.

Please include a copy of the articles or charter with your application. If you have incorporated/organized in another state, attach the authorization from California's Secretary of State. Remember to send the necessary documents to avoid a delay in the issuance of your permit.

Items 6,7,12,13,18,19: Driver License/Social Security Number

You must provide your social security number and driver license or California Identification Card number. You must also provide a photocopy of your driver license or California Identification Card. This information is kept in the strictest confidence.

Section II: Business Information

Item 27: Types of Items Sold

Be specific. For example, for a beauty supply business, you would write "beauty supplies," rather than "general supplies." If you use a broad description, such as "market-driven products," you should list examples of the types of products sold — for example, sports equipment, household appliances, or garden supplies.

Item 32: Ownership Changes

If you are purchasing an existing business, we need to know the previous owner's name and seller's permit number. To make sure you won't have to pay any unpaid taxes owed by the previous owner, you should write to us and request a tax clearance before you buy.

If you are changing from one type of business organization to another (for example, from a corporation to a partnership or a limited liability company), provide the previous owner's name and seller's permit number.

Section III: Sales and Employer Information

Line 45: Projected Monthly Sales

Be realistic in your projection. When starting a business, you should have an idea of how much (in dollars and cents) you will be selling a month. Your estimates help us determine how often you need to file a return. If your actual monthly sales vary, we may adjust your filing requirements.

Certification

This section *must* be signed by a corporate officer or officer of the organization.

**APPLICATION FOR SELLER'S PERMIT AND REGISTRATION
AS A RETAILER (CORPORATIONS/LIMITED LIABILITY COMPANY/ORGANIZATIONS)**

Use additional sheets to include information for more than three individuals.

SECTION I: OWNERSHIP INFORMATION

FOR BOARD USE ONLY

1. PLEASE CHECK TYPE OF OWNERSHIP

Corporation Limited Liability Company (LLC)

Unincorporated Business Trust

Other _____
(describe)

Enter Federal Employer Identification Number (FEIN), if any

2. ENTER FULL NAME OF CORPORATION, LIMITED LIABILITY CO. (LLC), OR UNINCORPORATED BUSINESS TRUST

3. CORPORATE, OR LLC NUMBER/STATE OF INCORPORATION OR ORGANIZATION

4. STATE OF INCORPORATION OR ORGANIZATION

CHECK ONE LLC or Corporate Officer LLC Manager LLC Member Trustee Beneficiary

5. FULL NAME (first, middle, last)

6. TITLE

7. SOCIAL SECURITY NUMBER (corporate officers excluded)

8. DRIVER LICENSE NUMBER (attach verification)

9. RESIDENCE ADDRESS (street, city, state, zip code)

10. RESIDENCE TELEPHONE NUMBER

()

CHECK ONE LLC or Corporate Officer LLC Manager LLC Member Trustee Beneficiary

11. FULL NAME (first, middle, last)

12. TITLE

13. SOCIAL SECURITY NUMBER (corporate officers excluded)

14. DRIVER LICENSE NUMBER (attach verification)

15. RESIDENCE ADDRESS (street, city, state, zip code)

16. RESIDENCE TELEPHONE NUMBER

()

CHECK ONE LLC or Corporate Officer LLC Manager LLC Member Trustee Beneficiary

17. FULL NAME (first, middle, last)

18. TITLE

19. SOCIAL SECURITY NUMBER (corporate officers excluded)

20. DRIVER LICENSE NUMBER (attach verification)

21. RESIDENCE ADDRESS (street, city, state, zip code)

22. RESIDENCE TELEPHONE NUMBER

()

SECTION II: BUSINESS INFORMATION

23. BUSINESS NAME [DBA] (if any)

24. BUSINESS ADDRESS (street, city, state, zip code) [do not list P.O. Box or mailing service]

25. BUSINESS TELEPHONE NUMBER

()

26. MAILING ADDRESS (street, city, state, zip code) [if different from business address]

27. BUSINESS FAX NUMBER

()

28. DATE YOU WILL BEGIN BUSINESS ACTIVITIES (month, day and year)

29. TYPE OF ITEMS SOLD

30. NUMBER OF SELLING LOCATIONS
(if 2 or more, attach list of all locations)

31. TYPE OF BUSINESS (check one that best describes your business)

Retail Wholesale Mfg. Repair Service Construction Contractor

Full Time Part Time

32. OWNERSHIP CHANGES

Are you buying an existing business? Yes No If yes, complete items 33 through 37.

Are you changing from one type of business organization to another (for example, from a sole owner to a corporation or from a partnership to a limited liability company, etc.)? Yes No If yes, complete items 35 and 36 on the back of this form.

Other: _____

33. PURCHASE PRICE

\$

34. VALUE OF FIXTURES & EQUIPMENT

\$

Continued on Reverse

fear at dotted line

35. FORMER OWNER'S NAME	36. SELLER'S PERMIT ACCOUNT NUMBER
37. IF AN ESCROW COMPANY IS REQUESTING A TAX CLEARANCE ON YOUR BEHALF, PLEASE LIST THEIR NAME, ADDRESS, TELEPHONE NUMBER AND THE ESCROW NUMBER	
38. DO YOU MAKE INTERNET SALES? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, answer 39.	39. WEBSITE ADDRESS
40. IF ALCOHOLIC BEVERAGES ARE SOLD, PLEASE LIST YOUR ALCOHOLIC BEVERAGE CONTROL LICENSE NO. AND TYPE	
41. NAME, ADDRESS & TELEPHONE NUMBER OF PERSON MAINTAINING YOUR RECORDS	
42. NAME, ADDRESS & TELEPHONE NUMBER OF BUSINESS LANDLORD	
43. NAME & LOCATION OF BANK OR OTHER FINANCIAL INSTITUTION <i>(note whether business or personal)</i>	CHECKING ACCOUNT NUMBER(S)
	SAVINGS ACCOUNT NUMBER(S)
44. NAMES & ADDRESSES OF MAJOR SUPPLIERS	PRODUCTS PURCHASED

SECTION III: SALES AND EMPLOYER INFORMATION

45. PROJECTED MONTHLY SALES *(if unknown, enter an estimated amount)*
 Total gross sales \$ _____ Taxable sales \$ _____

46. INFORMATION CONCERNING EMPLOYMENT DEVELOPMENT DEPARTMENT (EDD)

Are you registered with EDD? Yes No
 If no, will your payroll exceed \$100 per quarter? Yes No
 If yes, you must apply with EDD.
 Number of employees _____ (See pamphlet DE 44, *California Employer's Guide*)
 I received pamphlet DE 44, *California Employer's Guide*. Yes No

CERTIFICATION

The corporate officer or officer of the organization must sign below.

I am duly authorized to sign the application and certify that the statements made are correct to the best of my knowledge and belief.
 I also represent and acknowledge that the applicant will be engaged in or conduct businesses as a seller of tangible personal property.

NAME <i>(typed or printed)</i>	SIGNATURE 	DATE
NAME <i>(typed or printed)</i>	SIGNATURE 	DATE
NAME <i>(typed or printed)</i>	SIGNATURE 	DATE
NAME <i>(typed or printed)</i>	SIGNATURE 	DATE

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Furnished to Taxpayer

REPORTING BASIS	FORMS	PUBLICATIONS
SECURITY REVIEW	<input type="checkbox"/> BOE-8 <input type="checkbox"/> BOE-400-Y	<input type="checkbox"/> PUB 73 <input type="checkbox"/> PUB DE 44
<input type="checkbox"/> BOE-598 \$ _____ <input type="checkbox"/> BOE-1009	<input type="checkbox"/> BOE-162 <input type="checkbox"/> BOE-519	_____
BY	<input type="checkbox"/> BOE-467	_____
APPROVED BY	<input type="checkbox"/> BOE-1241-D	_____
REMOTE INPUT DATE	REGULATIONS	RETURNS
BY	<input type="checkbox"/> REG. 1668 <input type="checkbox"/> REG. 1698	_____
<input type="checkbox"/> Permit Issued Date _____	<input type="checkbox"/> REG. 1700	_____

Where Can I Get Help?

No doubt you will have questions about how the Sales and Use Tax Law applies to your business operations. For assistance, you may take advantage of the resources listed below.

INFORMATION CENTER

1-800-400-7115

FOR TDD ASSISTANCE

From TDD phones: 1-800-735-2929

From voice phones: 1-800-735-2922

Customer service representatives are available from 8 a.m. through 5 p.m., Monday-Friday, excluding State holidays.

Fax-Back Service. To order fax copies of selected forms and notices, call 1-800-400-7115 and choose the fax-back option. You can call at any time for this service.

Translator Services. We can provide bilingual services for persons who need assistance in a language other than English.

WRITTEN TAX ADVICE

It is best to get tax advice from the Board in writing. You may be relieved of tax, penalty, or interest charges if we determine you did not correctly report tax because you reasonably relied on our written advice regarding a transaction.

For this relief to apply, your request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

Send your request for written advice to: State Board of Equalization; Public Information and Administration Section, MIC:44; P.O. Box 942879, Sacramento, CA 94279-0044.

CLASSES

You may enroll in a basic sales and use tax class offered by some local Board offices. You should call ahead to find out when your local office conducts classes for beginning sellers.

INTERNET

www.boe.ca.gov

You can log onto our website for additional information. For example, you can find out what the tax rate is in a particular county, or you can download numerous publications – such as laws, regulations, pamphlets, and policy manuals – that will help you understand how the law applies to your business. You can also verify sellers' permit numbers online, read about upcoming Taxpayers' Bill of Rights hearings, and obtain information on Board field office addresses and telephone numbers.

Another good resource — especially for starting businesses — is the California Tax Information Center at www.taxes.ca.gov.

TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve an issue with the Board, please contact the Taxpayers' Rights Advocate office for help. Call 916-324-2798 (or toll-free, 1-888-324-2798). Their fax number is 916-323-3319.

If you prefer, you can write to State Board of Equalization; Taxpayers' Rights Advocate, MIC:70; PO Box 942879; Sacramento, CA 94279-0070.

To request a copy of [publication 70](#), *The California Taxpayers' Bill of Rights*, call the Information Center or visit our Internet site.

FIELD OFFICES

See page 4.

Sales and Use Tax Privacy Notice

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's sales and use tax laws (Revenue and Taxation Code sections 6001-7176, 7200-7226, 7251-7279.6, 7285-7288.6). We will use the information to determine whether you are paying the correct amount of tax and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your seller's permit or use tax certificate. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more tax or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies. We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your permit, account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, we can release information regarding your account to anyone you designate.

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission

- State of California government agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Dept. of Motor Vehicles, Employment Development Department; Energy Commission; Exposition and Fairs; Dept. of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing and Community Development; California Parent Locator Service
- State agencies outside of California for tax enforcement purposes
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments.

Can I review my records?

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain [publication 58-A, *Inspecting and Correcting Your Records*](#). You may order a copy from our Information Center: 800-400-7115 or download it from the Internet: www.boe.ca.gov (look under "Forms and Publications").

Who is responsible for maintaining my records?

The deputy director of the Sales and Use Tax Department, whom you may contact by calling 916-445-6464 or writing at the address shown.

Deputy Director, Sales and Use Tax Department MIC:43
450 N Street
Sacramento, CA 95814
