



## Frequently Asked Questions

### *Who must have a permit?*

You are generally required to obtain a California seller's permit if you sell or lease goods and merchandise in this state. You may apply for a temporary seller's permit if you make sales of a temporary nature (for one month or less). If you intend to make sales over a longer period of time, you should contact the Board and obtain an application for a regular seller's permit.

A seller's permit allows you to sell items at the wholesale or retail level. You cannot legally make sales of taxable items in California until you have been issued a seller's permit.

### *Do I need more than one permit?*

No, if you make temporary sales at more than one location, you must attach a list to your application that includes the address for each location. This 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 or partners, 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,

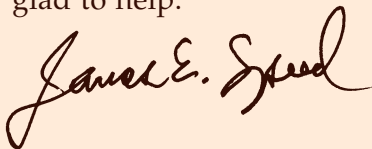
- **You may purchase property for resale without paying tax to your supplier.** By providing the vendor with a completed resale certificate, you are not required to pay sales tax on tangible personal property you purchase for resale. You cannot use a resale certificate to purchase property for your own 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 a return** for your sales and purchases on or before the last day of the month following your reporting period. You must file your tax return even if you have no tax to report.
- **You must pay sales tax** on the gross receipts from your retail sales in California. However, you are allowed by law to be reimbursed by collecting the amount of tax from your customers.

## 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.

### Step 2: Send It in for Processing

If you have not been instructed where to return your application, you should send or take it to any field office (see page 4 for locations and telephone numbers). If you need a field office address, you can call the office, call our Information Center (1-800-400-7115), or visit our Internet site at [www.boe.ca.gov](http://www.boe.ca.gov). If you plan to travel to a field 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.

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 receive a tax return 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
Kearny Mesa	858	636-3191
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	703-5400
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

**Out-of-State Businesses**

916-227-6600

## Tips for Filling Out Your Application

*Please write or print neatly.*

### Section I: Ownership Information

#### Item 1: Ownership Information

**All sole or co-ownerships.** You must provide the information requested for each owner or co-owner (attach additional sheets if necessary).

If you check Corporation or LLC, 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.

**All partnerships.** Partnerships should provide a copy of their written partnership agreement, if one exists. If you file your agreement with us *at the time you apply for a permit* and your agreement specifies that all business assets are held *in the name of the partnership*, the law requires the Board to attempt to collect any delinquent tax liability from the partnership assets before it attempts to collect from the partners' personal assets.

#### Items 7,8,12,13,17,18: 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

#### Items 25-27: Name, Mailing Address, and Telephone Number of Contact Person

Please provide the name of the person responsible for filing tax returns.

#### Item 28: Name and Location of Bank or Other Financial Institution

If you do not have a business bank account, you may list your personal account.

### Section III: Selling Location and Event Information

#### Item 32: What Will You Sell?

Be specific. For example, rather than "general merchandise," list examples of the types of products you will sell — for example, Christmas trees, jewelry, purses, or automobile parts.

#### Line 33: Projected Sales

If you are unsure of the total sales you will make, please enter an estimated amount.

#### Certification

This section *must* be signed by the owner or, in the case of a partnership or co-ownership, by each partner or co-owner. If you are a corporation, this section must be signed by a corporate officer or his or her authorized representative.

# APPLICATION FOR SELLER'S PERMIT – **TEMPORARY**

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

SECTION I: OWNERSHIP INFORMATION	FOR BOARD USE ONLY																
<p>1. PLEASE CHECK TYPE OF OWNERSHIP</p> <p> <input type="checkbox"/> Sole Owner                      <input type="checkbox"/> Husband/Wife Co-ownership  <input type="checkbox"/> Corporation                      <input type="checkbox"/> Limited Liability Partnership (LLP) <i>(Registered to practice law, accounting or architecture)</i>  <input type="checkbox"/> Limited Partnership (LP)  <input type="checkbox"/> General Partnership              <input type="checkbox"/> Limited Liability Company (LLC)  <input type="checkbox"/> Other <i>(describe)</i> _____                 </p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:15%;">TAX</th> <th style="width:15%;">IND</th> <th style="width:25%;">OFFICE</th> <th style="width:45%;">NUMBER</th> </tr> <tr> <td style="text-align: center; font-size: 24pt;"><b>SR</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">BUSINESS CODE</td> <td>AREA CODE</td> </tr> <tr> <td colspan="3">APPLICATION PROCESSED BY</td> <td>VERIFICATION: <input type="checkbox"/> DL   <input type="checkbox"/> Other</td> </tr> </table>	TAX	IND	OFFICE	NUMBER	<b>SR</b>				BUSINESS CODE			AREA CODE	APPLICATION PROCESSED BY			VERIFICATION: <input type="checkbox"/> DL <input type="checkbox"/> Other
TAX	IND	OFFICE	NUMBER														
<b>SR</b>																	
BUSINESS CODE			AREA CODE														
APPLICATION PROCESSED BY			VERIFICATION: <input type="checkbox"/> DL <input type="checkbox"/> Other														
2. ENTER FULL NAME OF CORPORATION, LP, LLP, LLC OR UNINCORPORATED BUSINESS TRUST	3. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)																
4. CORPORATE, LP, LLP, OR LLC NUMBER	5. STATE OF INCORPORATION OR ORGANIZATION																
<p><b>CHECK ONE</b>    <input type="checkbox"/> Officer    <input type="checkbox"/> Manager    <input type="checkbox"/> Member    <input type="checkbox"/> Trustee    <input type="checkbox"/> Beneficiary    <input type="checkbox"/> Partner    <input type="checkbox"/> Sole Owner or Co-Owner</p>																	
6. FULL NAME <i>(first, middle, last)</i>																	
7. SOCIAL SECURITY NUMBER <i>(corporate officers excluded)</i>		8. DRIVER LICENSE NUMBER <i>(attach verification)</i>															
9. RESIDENCE ADDRESS <i>(street, city, state, zip code)</i>			10. RESIDENCE TELEPHONE NUMBER (    )														
<p><b>CHECK ONE</b>    <input type="checkbox"/> Officer    <input type="checkbox"/> Manager    <input type="checkbox"/> Member    <input type="checkbox"/> Trustee    <input type="checkbox"/> Beneficiary    <input type="checkbox"/> Partner    <input type="checkbox"/> Sole Owner or Co-Owner</p>																	
11. FULL NAME <i>(first, middle, last)</i>																	
12. SOCIAL SECURITY NUMBER <i>(corporate officers excluded)</i>		13. DRIVER LICENSE NUMBER <i>(attach verification)</i>															
14. RESIDENCE ADDRESS <i>(street, city, state, zip code)</i>			15. RESIDENCE TELEPHONE NUMBER (    )														
<p><b>CHECK ONE</b>    <input type="checkbox"/> Officer    <input type="checkbox"/> Manager    <input type="checkbox"/> Member    <input type="checkbox"/> Trustee    <input type="checkbox"/> Beneficiary    <input type="checkbox"/> Partner    <input type="checkbox"/> Sole Owner</p>																	
16. FULL NAME <i>(first, middle, last)</i>																	
17. SOCIAL SECURITY NUMBER <i>(corporate officers excluded)</i>		18. DRIVER LICENSE NUMBER <i>(attach verification)</i>															
19. RESIDENCE ADDRESS <i>(street, city, state, zip code)</i>			20. RESIDENCE TELEPHONE NUMBER (    )														
<p><b>SECTION II: BUSINESS INFORMATION</b>                      <input type="checkbox"/> Check here if you have included a copy of your partnership agreement</p>																	
21. PARTNERSHIP NAME <i>(if any)</i>		22. BUSINESS NAME [DBA] <i>(complete if different than entity name)</i>															
23. BUSINESS ADDRESS <i>(street, city, state, zip code) [do not list P.O. Box or mailing service]</i>			24. BUSINESS TELEPHONE NUMBER (    )														
25. NAME OF CONTACT PERSON <i>(person responsible for filing tax return)</i>																	
26. MAILING ADDRESS OF CONTACT PERSON <i>(street, city, state, zip code)</i>			27. CONTACT TELEPHONE NUMBER (    )														
28. NAME & LOCATION OF BANK OR OTHER FINANCIAL INSTITUTION <i>(Note whether business or personal)</i>			CHECKING ACCOUNT NUMBER(S)														
			SAVINGS ACCOUNT NUMBER(S)														

tear at dotted line

**SECTION III: SELLING LOCATION AND EVENT INFORMATION**

29. SELLING LOCATION <i>(physical address)</i>	CITY	STATE	ZIP CODE
30. PERIOD OF SALES FROM: _____ THROUGH: _____		31. ADMISSION CHARGED <input type="checkbox"/> Yes <input type="checkbox"/> No	
32. WHAT WILL YOU SELL?	33. PROJECTED SALES (if unknown, enter estimated amount) \$ _____	34. COST OF SPACE RENTAL <i>(if any)</i> \$ _____	
35. ORGANIZER OF EVENT <i>(if any)</i> ADDRESS _____		36. TELEPHONE NUMBER (      )	
37. HOW MANY SELLING LOCATIONS WILL YOU HAVE? <i>(if more than one, list all locations)</i> _____ _____ _____			

**CERTIFICATION**

**All owners and partners 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>	TITLE
SIGNATURE	DATE
NAME <i>(typed or printed)</i>	TITLE
SIGNATURE	DATE
NAME <i>(typed or printed)</i>	TITLE
SIGNATURE	DATE

***If you have not been instructed where to return your application, you may return it to a Board field office.  
Call 1-800-400-7115 for locations and telephone numbers.***

FOR BOARD USE ONLY <i>Furnished to Taxpayer</i>		
REPORTING BASIS	FORMS	PUBLICATIONS
<b>MONTHLY</b>  SECURITY REVIEW  <input type="checkbox"/> BOE-598 \$ _____ <input type="checkbox"/> BOE-1009	<input type="checkbox"/> TAX RETURN <input type="checkbox"/> TAX RATE CHARTS <input type="checkbox"/> BOE-530-B  _____ _____ _____	_____ _____ _____ _____
BY _____		
APPROVED BY _____		
REMOTE INPUT DATE _____		
BY _____		
<input type="checkbox"/> Permit Issued Date _____	<b>REGULATIONS</b> <input type="checkbox"/> REG 1668 <input type="checkbox"/> REG 1698 <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 the following address: Public Information and Administration Section, MIC:44; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0044.

### INTERNET

**[www.boe.ca.gov](http://www.boe.ca.gov)**

Our website includes lots of useful 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 on-line, 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](http://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 them at the following address: Taxpayers' Rights Advocate, MIC:70; State Board of Equalization; P.O. 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.

---

## NOTICE TO INDIVIDUALS REGARDING INFORMATION FURNISHED TO THE BOARD OF EQUALIZATION

The Information Practices Act of 1977 and the Federal Privacy Act requires this agency to provide the following notice to individuals who are asked by the State Board of Equalization (Board) to supply information, including the disclosure of the individual's social security account number.

Individuals applying for permits, certificates, or licenses, or filing tax returns, statements, or other forms prescribed by this agency, are required to include their social security numbers for proper identification. [See Title 42 United States Code §405(c)(2)(C)(i)]. It is mandatory to furnish all the appropriate information requested by applications for registration, applications for permits or licenses, tax returns and other related data. Failure to provide all of the required information requested by an application for a permit or license could result in your not being issued a permit or license. In addition, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulations, or for furnishing fraudulent information.

Provisions contained in the following laws require persons meeting certain requirements to file applications for registration, applications for permits or licenses, and tax returns or reports in such form as prescribed by the State Board of Equalization: Alcoholic Beverage Tax, Sections<sup>1</sup> 32001-32556; Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105275-105310; Cigarette and Tobacco Products Tax, Sections 30001-30481; Diesel Fuel Tax, Sections 60001-60709; Emergency Telephone Users Surcharge, Sections 41001-41176; Energy Resources Surcharge, Sections 40001-40216; Hazardous Substances Tax, Sections 43001-43651; Integrated Waste Management Fee, Sections 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105175-105197; Oil Spill Response, Prevention, and Administration Fees, Sections 46001-46751, Government Code, Sections 8670.1-8670.53; Publicly Owned Property, Sections 1840-1841; Sales and Use Tax, Sections 6001-7279.6; State Assessed Property, Sections 721-868, 4876-4880, 5011-5014; Tax on Insurers, Sections 12001-13170; Timber Yield Tax, Sections 38101-38908; Tire Recycling Fee, Sections 55001-55381, Public Resources Code, Sections 42860-42895; Underground Storage Tank Maintenance Fee, Sections 50101-50161, Health & Safety Code, Sections 25280-25299.96; Use Fuel Tax, Sections 8601-9355.

The principal purpose for which the requested information will be used is to administer the laws identified in the preceding paragraph. This includes the determination and collection of the correct amount of tax. Information you furnish to the Board may be used for the purpose of collecting any outstanding tax liability.

As authorized by law, information requested by an application for a permit or license could be disclosed to other agencies, including, but not limited to, the proper officials of the following: 1) United States governmental agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Commission; 2) State of California governmental agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Employment Development Department; Energy Commission; Exposition and Fairs; Food & Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California Parent Locator Service; 3) State agencies outside of California for tax enforcement purposes; and 4) city attorneys and city prosecutors; county district attorneys, sheriff departments.

As an individual, you have the right to access personal information about you in records maintained by the State Board of Equalization. Please contact your local Board office listed in the white pages of your telephone directory for assistance. If the local Board office is unable to provide the information sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-2918. The Board officials responsible for maintaining this information, who can be contacted by telephone at (916) 445-6464, are: **Sales and Use Tax**, Deputy Director, Sales and Use Tax Department, 450 N Street, MIC:43, Sacramento, CA 95814; **Excise Taxes, Fuel Taxes and Environmental Fees**, Deputy Director, Special Taxes Department, 450 N Street, MIC:31, Sacramento, CA 95814; **Property Taxes**, Deputy Director, Property Taxes Department, 450 N Street, MIC:63, Sacramento, CA 95814.

---

<sup>1</sup>All references are to the California Revenue and Taxation Code unless otherwise indicated.

---