

California Seller's Permit Application for Individuals/Partnerships/Corporations/Organizations (Regular or Temporary)

SELLER'S PERMIT APPLICATION • SELLER'S PERMIT APPLICATION • SELLER'S PERMIT APPLICATION • SELLER'S PERMIT APPLICATION

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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. If your sales are ongoing, you should apply for a "Regular" permit. If your sales are of a temporary nature (90 days or less), apply for a "Temporary" permit. You cannot legally sell taxable items in California until you have been issued a seller's permit.

Do I need more than one permit?

Each location where sales of taxable items are made requires, and must display, a seller's permit. If you have more than one selling location, attach a list that includes the address for each location, and we will issue the permits needed. If your application is for a temporary permit, one permit will be enough, but you need to display a copy of that permit at each temporary location.

Is there a charge for a permit?

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

Is information about my account subject to public disclosure?

State laws that protect your privacy generally cover your records. 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 the disclosure information on the back page.

Why do you need a copy of my driver license?

When it is required, it is used to ensure the accuracy of the information provided and to protect against fraudulent use of your identification.

Why am I being asked if I sell tires, covered electronic devices, or tobacco products at retail?

Effective January 1, 2001, California retailers of new tires began collecting a tire fee (currently \$1.75) for each new tire sold to consumers. Beginning January 1, 2005, retailers must collect a recycling fee on the retail sale or lease of certain new or refurbished video display devices that have a screen size of more than four inches measured diagonally. Video display devices subject to the fee are called "covered electronic devices" (CEDs). They include televisions, computer

monitors, or any other product that contains a cathode ray tube, including "bare" cathode ray tubes, computer monitors, and laptop computers that use a liquid crystal display. For more information on the Electronic Recycling Fee Program or CEDs,

Effective June 30, 2004, if you sell cigarettes and/or tobacco products, you must obtain a license (separate from a seller's permit) for each location you intend to sell these products. Depending on your response to each question and the type of business, the BOE will send you information about these license and fee programs.

What are my rights and responsibilities as a seller?

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

- **You may buy property for resale without paying tax to your supplier.** By providing the vendor a completed resale certificate, you are not required to pay sales tax on property you are buying for resale. You cannot use a resale certificate to buy property for your own use (even if you plan to sell it after its use).
- **You must keep records** to substantiate your sales, purchases, and return deductions and keep them for four years.
- **You must file returns** according to the BOE's instructions for the filing basis that we determine from your application. You must file a return even if you have no tax to report.
- **You must pay the sales tax due** on your retail sales in California. You may be reimbursed by collecting the amount of tax from your customers.
- **You must notify the BOE of any business changes.** A permit is issued only to the owner and address listed on the permit. If you change ownership, address, add another location, sell or close your business, add or drop a partner, you must notify the BOE by calling or in writing. Your notification will help us close your account and return any security on deposit. If you do not, you could be held liable for continuing business taxes. Note: Notify us immediately if you drop or add a partner in order to protect former partners from tax liabilities incurred by the business after the partnership changes.

Tips for Filling Out Your Application

Item 1: Permit Type

Check whether you are applying for a **regular** or **temporary** permit. You may apply for a temporary permit if you intend to make sales for a period of 90 days or less. Otherwise, you must apply for a regular permit.

Items 2–8: Business Identification Information

Check your type of ownership and provide all of the information requested. Partnerships should provide a copy of their written partnership agreement, if one exists. If it is filed with us at the time you apply for a permit and it specifies that all business assets are held in the name of the partnership, we will attempt to collect any delinquent tax liability from the partnership's assets before we attempt to collect from the partners' personal assets. The "Registered Domestic Partnership" ownership box should only be checked if both persons are registered as domestic partners with the Office of the Secretary of State.

Items 9–35: Ownership Information

Indicate whether those listed are owners, partners, etc., and enter their driver license or California Identification Card number and, except in the case of corporate officers, their social security number. Also, provide a reference for each person, who does not live with that person. This information will be kept in strict confidence. If mailing your application, you must provide a photocopy of your driver license or California Identification Card.

Items 36–49, 66: Type of Business, Selling Locations, and Landlord Information

Check whether the business is a retailer, wholesaler, etc., and whether the business is full time or part time. Describe the types of items you will sell. Avoid using broad descriptions, such as "general merchandise." Instead, list specific examples such as sports equipment or garden supplies. Indicate the number of selling locations, the address, telephone number, email address, and website of the business, as well as the landlord's name, address, and telephone number. If there are multiple selling locations, additional addresses can be listed on the reverse side (Item 66). Correspondence will be

sent to the business address unless a different mailing address is specified (Item 42).

Items 50–51: Projected Monthly Sales

Indicate your projected monthly gross and taxable sales. If unsure, provide an estimate. Your projection helps to determine how often you will need to file a return. If your actual sales vary, we may adjust your filing frequency.

Items 52–55: Related Program Information

Provide your Alcoholic Beverage Control license number, if applicable. Indicate if you will be selling new tires, covered electronic devices, or tobacco products. We will contact you to determine if you need to register for any of these other programs.

Items 56–65: Related Party Information

Identify the person maintaining your records, your bank, and if you accept credit cards, your merchant card account. Also, identify major California-based suppliers and the products that you purchase from them.

Items 67–74: Ownership and Organizational Changes

If you are purchasing a business, or changing from one type of business organization to another, provide the previous owner's name and seller's permit number. If you are purchasing a business, you should request a tax clearance in advance to assure that you won't have to pay any taxes owed by the previous owner.

Items 75–82: Temporary Permit Event Information

Applicants for a temporary permit must complete each item in this section.

Certification

Each owner, co-owner, partner, or corporate officer must sign the application.

APPLICATION FOR SELLER'S PERMIT

1. PERMIT TYPE: (check one) <input type="checkbox"/> Regular <input type="checkbox"/> Temporary		FOR BOE USE ONLY				
2. TYPE OF OWNERSHIP (check one) * Must provide partnership agreement <input type="checkbox"/> Sole Owner <input type="checkbox"/> Married Co-ownership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company (LLC) <input type="checkbox"/> General Partnership <input type="checkbox"/> Unincorporated Business Trust <input type="checkbox"/> Limited Partnership (LP)* <input type="checkbox"/> Limited Liability Partnership (LLP)* <small>(Registered to practice law, accounting or architecture)</small> <input type="checkbox"/> Registered Domestic Partnership <input type="checkbox"/> Other (describe) _____		TAX	IND	OFFICE	PERMIT NUMBER	
		S				
		NAICS CODE	BUS CODE	A.C.C.	REPORTING BASIS	TAX AREA CODE
		PROCESSED BY	PERMIT ISSUE DATE		RETURN TYPE <input type="checkbox"/> (1) 401-A <input type="checkbox"/> (2) 401-EZ	VERIFICATION <input type="checkbox"/> DL <input type="checkbox"/> PA <input type="checkbox"/> Other
3. NAME OF SOLE OWNER, CORPORATION, LLC, PARTNERSHIP, OR TRUST		4. STATE OF INCORPORATION OR ORGANIZATION				
5. BUSINESS TRADE NAME/"DOING BUSINESS AS" [DBA] (if any)		6. DATE YOU WILL BEGIN BUSINESS ACTIVITIES (month, day, and year)				
7. CORPORATE, LLC, LLP OR LP NUMBER FROM CALIFORNIA SECRETARY OF STATE		8. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)				
CHECK ONE <input type="checkbox"/> Owner/Co-Owners <input type="checkbox"/> Partners <input type="checkbox"/> Registered Domestic Partners <input type="checkbox"/> Corp. Officers <input type="checkbox"/> LLC Officers/Managers/ Members <input type="checkbox"/> Trustees/Beneficiaries Use additional sheets to include information for more than three individuals.						
9. FULL NAME (first, middle, last)				10. TITLE		
11. SOCIAL SECURITY NUMBER (corporate officers excluded)			12. DRIVER LICENSE NUMBER (attach copy)			
13. HOME ADDRESS (street, city, state, zip code)				14. HOME TELEPHONE NUMBER ()		
15. NAME OF A PERSONAL REFERENCE NOT LIVING WITH YOU		16. ADDRESS (street, city, state, zip code)		17. REFERENCE TELEPHONE NUMBER ()		
18. FULL NAME OF ADDITIONAL PARTNER, OFFICER, OR MEMBER (first, middle, last)				19. TITLE		
20. SOCIAL SECURITY NUMBER (corporate officers excluded)			21. DRIVER LICENSE NUMBER (attach copy)			
22. HOME ADDRESS (street, city, state, zip code)				23. HOME TELEPHONE NUMBER ()		
24. NAME OF A PERSONAL REFERENCE NOT LIVING WITH YOU		25. ADDRESS (street, city, state, zip code)		26. REFERENCE TELEPHONE NUMBER ()		
27. FULL NAME OF ADDITIONAL PARTNER, OFFICER, OR MEMBER (first, middle, last)				28. TITLE		
29. SOCIAL SECURITY NUMBER (corporate officers excluded)			30. DRIVER LICENSE NUMBER (attach copy)			
31. HOME ADDRESS (street, city, state, zip code)				32. HOME TELEPHONE NUMBER ()		
33. NAME OF A PERSONAL REFERENCE NOT LIVING WITH YOU		34. ADDRESS (street, city, state, zip code)		35. REFERENCE TELEPHONE NUMBER ()		
36. TYPE OF BUSINESS (check one that best describes your business) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Mfg. <input type="checkbox"/> Repair <input type="checkbox"/> Service <input type="checkbox"/> Construction Contractor <input type="checkbox"/> Leasing				37. NUMBER OF SELLING LOCATIONS <small>(if 2 or more, see Item No. 66)</small>		
38. WHAT ITEMS WILL YOU SELL?				39. CHECK ONE <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time		
40. BUSINESS ADDRESS (street, city, state, zip code) [do not list P.O. Box or mailing service]				41. BUSINESS TELEPHONE NUMBER ()		
42. MAILING ADDRESS (street, city, state, zip code) [if different from business address]				43. BUSINESS FAX NUMBER ()		
44. BUSINESS EMAIL ADDRESS		45. BUSINESS WEBSITE ADDRESS WWW.		46. DO YOU MAKE INTERNET SALES? <input type="checkbox"/> Yes <input type="checkbox"/> No		
47. NAME OF BUSINESS LANDLORD		48. LANDLORD ADDRESS (street, city, state, zip code)		49. LANDLORD TELEPHONE NUMBER ()		
50. PROJECTED MONTHLY GROSS SALES \$		51. PROJECTED MONTHLY TAXABLE SALES \$		52. ALCOHOLIC BEVERAGE CONTROL LICENSE NUMBER (if applicable) _____ - _____		
53. SELLING NEW TIRES AT RETAIL? <input type="checkbox"/> Yes <input type="checkbox"/> No		54. SELLING COVERED ELECTRONIC DEVICES? <input type="checkbox"/> Yes <input type="checkbox"/> No		55. SELLING TOBACCO AT RETAIL? <input type="checkbox"/> Yes <input type="checkbox"/> No		

(continued on reverse)

tear at perforation

56. NAME OF PERSON MAINTAINING YOUR RECORDS	57. ADDRESS (street, city, state, zip code)	58. TELEPHONE NUMBER ()
59. NAME OF BANK OR OTHER FINANCIAL INSTITUTION (note whether business or personal)		60. BANK BRANCH LOCATION
61. NAME OF MERCHANT CREDIT CARD PROCESSOR (if you accept credit cards)		62. MERCHANT CARD ACCOUNT NUMBER
63. NAMES OF MAJOR CALIFORNIA-BASED SUPPLIERS	64. ADDRESSES (street, city, state, zip code)	65. PRODUCTS PURCHASED

ADDITIONAL SELLING LOCATIONS (List All Other Selling Locations)

66. PHYSICAL LOCATION OR STREET ADDRESS (attach separate list, if required)

OWNERSHIP AND ORGANIZATIONAL CHANGES (Do Not Complete for Temporary Permits)

67. ARE YOU BUYING AN EXISTING BUSINESS?
 Yes No If yes, complete items 70 through 74.

68. 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 70 and 71.

69. OTHER OWNERSHIP CHANGES (please describe):

70. FORMER OWNER'S NAME	71. SELLER'S PERMIT NUMBER
72. PURCHASE PRICE \$	73. VALUE OF FIXTURES & EQUIPMENT \$
74. IF AN ESCROW COMPANY IS REQUESTING A TAX CLEARANCE ON YOUR BEHALF, PLEASE LIST THEIR NAME, ADDRESS, TELEPHONE NUMBER, AND THE ESCROW NUMBER	

TEMPORARY PERMIT EVENT INFORMATION

75. PERIOD OF SALES FROM: ___/___/___ THROUGH: ___/___/___	76. ESTIMATED EVENT SALES \$	77. SPACE RENTAL COST (if any) \$	78. ADMISSION CHARGED? <input type="checkbox"/> Yes <input type="checkbox"/> No
79. ORGANIZER OR PROMOTER OF EVENT (if any)		80. ADDRESS (street, city, state, zip code)	
82. ADDRESS OF EVENT (If more than one, use line 66, above. Attach separate list, if required.)		81. TELEPHONE NUMBER ()	

CERTIFICATION

All Corporate Officers, LLC Managing Members, Partners, or Owners 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 business as a seller of tangible personal property.

NAME (typed or printed)	SIGNATURE 	DATE
NAME (typed or printed)	SIGNATURE 	DATE
NAME (typed or printed)	SIGNATURE 	DATE

FOR BOE USE ONLY

SECURITY REVIEW	FORMS	PUBLICATIONS
<input type="checkbox"/> BOE-598 (\$ _____) or <input type="checkbox"/> BOE-1009	<input type="checkbox"/> BOE-8 <input type="checkbox"/> BOE-400-Y <input type="checkbox"/> BOE-162 <input type="checkbox"/> BOE-519 <input type="checkbox"/> BOE-467 <input type="checkbox"/> BOE-1241-D	<input type="checkbox"/> PUB 73 <input type="checkbox"/> PUB DE 44 _____ _____
REQUIRED BY _____ APPROVED BY _____	REGULATIONS	RETURNS
	<input type="checkbox"/> REG. 1668 <input type="checkbox"/> REG. 1698 <input type="checkbox"/> REG. 1700 <input type="checkbox"/> _____	_____ _____

Sales and Use Tax Privacy Notice

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:

- 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.
- 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