BOE-400-SPA Rev. 4 (3-10)

California Seller's Permit Application

for Individuals/Partnerships/Corporations/Organizations

(Regular or Temporary)

State Board of Equalization

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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, visit: *www.boe.ca.gov/sptaxprog/ewaste.htm.* 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.

TAXPAYER INFORMATION SECTION

800-400-7115

TDD/TTY 800-735-2929

FIELD OFFICES

CALL FOR ADDRESSES

City	Area Code	Number
Bakersfield	661	395-2880
Culver City	310	342-1000
El Centro	760	352-3431
Fresno	559	440-5330
Irvine	949	440-3473
Norwalk	562	466-1694
Oakland	510	622-4100
Rancho Mirage	760	770-4828
Redding	530	224-4729
Riverside	951	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 Rosa	707	576-2100
Suisun City	707	428-2041
Van Nuys	818	904-2300
Ventura	805	677-2700
West Covina	626	480-7200

Business Located Out-of-State

916-227-6600

How Do I Apply for My Seller's Permit?

Step 1: Complete Your Application

Complete the application on page 5. If your business is an ongoing operation, check permit type "Regular." If your business will operate at the location(s) for 90 days or less, check "Temporary." Please provide **all** the information requested on the application. If you do not, this will delay the issuance of your permit. Refer to the "Tips" on page 4. If you need assistance, please call your local BOE office or the Taxpayer Information Section at 800-400-7115.

Note: If your business is located outside California, you also need to complete form BOE-403-B, *Registration Information for Out-of-State Account.* Visit our website at *www.boe.ca.gov,* call the Out-of-State Office at 916-227-6600, or the Taxpayer Information Section at 800-400-7115, to request a copy by mail or by fax (select the automated fax-back option).

For information regarding whether or not your out-of-state corporation qualifies to transact business in the State of California, you may visit the Secretary of State's website at *www.ss.ca.gov*. For information regarding the minimum franchise tax for corporations, please visit the California Taxes Information Center's website at *www.taxes.ca.gov*.

Step 2: Send Your Application for Processing

Send or take your application to the district office nearest your place of business. If you plan to apply in person, contact the local office to find out when they are open. Note: A permit is required before you begin making sales. Advise the BOE if you have an urgent need for a permit.

Step 3: After Your Application Is Approved

If your application is complete, you should receive your permit in about two weeks. Based on the information in your application, the BOE will provide you with regulations, forms, and other publications that may help you with your business. Or, you may choose to view and download information from our website at *www.boe.ca.gov.* You will also be informed as to when to file tax returns: monthly, quarterly, fiscal or calendar yearly. Electronic filing is the BOE's method for filing your sales and use tax return and making payment. Visit our website for details.

Post your permit at your place of business in a location easily seen by your customers.

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.

BOE-400-SPA REV. 4 (FRONT) (3-10)

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

APPLICATION FOR SELLER'S PERMIT

1. PERMIT TYPE: *(check one)* ☐ **Regular** ☐ **Temporary**

FOR BOE USE ONLY

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 ☐ (1) 401-A ☐ (2) 401-EZ; VERIFICATION ☐ DL ☐ PA ☐ Other

2. TYPE OF OWNERSHIP *(check one)* ** Must provide partnership agreement*

☐ Sole Owner
☐ Corporation
☐ General Partnership
☐ Limited Partnership (LP)*
☐ Registered Domestic Partnership
☐ Other *(describe)* _____
☐ Married Co-ownership
☐ Limited Liability Company (LLC)
☐ Unincorporated Business Trust
☐ Limited Liability Partnership (LLP)* *(Registered to practice law, accounting or architecture)*

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 ☐ Owner/Co-Owners ☐ Partners ☐ Registered Domestic Partners ☐ Corp. Officers ☐ LLC Officers/Managers/Members ☐ 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)
☐ Retail ☐ Wholesale ☐ Mfg. ☐ Repair ☐ Service ☐ Construction Contractor ☐ Leasing

37. NUMBER OF SELLING LOCATIONS *(if 2 or more, see Item No. 66)*

38. WHAT ITEMS WILL YOU SELL?

39. CHECK ONE ☐ Full Time ☐ 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? ☐ Yes ☐ 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? ☐ Yes ☐ No

54. SELLING COVERED ELECTRONIC DEVICES? ☐ Yes ☐ No

55. SELLING TOBACCO AT RETAIL? ☐ Yes ☐ 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	76. ESTIMATED EVENT SALES	77. SPACE RENTAL COST *(if any)*	78. ADMISSION CHARGED?
FROM: ___ / ___ / ___ THROUGH: ___ / ___ / ___	$	$	☐ Yes ☐ No

79. ORGANIZER OR PROMOTER OF EVENT *(if any)*	80. ADDRESS *(street, city, state, zip code)*	81. TELEPHONE NUMBER ( )

82. ADDRESS OF EVENT *(If more than one, use line 66, above. Attach separate list, if required.)*

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

☐ BOE-598 ($ _____) *or* ☐ BOE-1009

REQUIRED BY APPROVED BY

FORMS

☐ BOE-8 ☐ BOE-400-Y
☐ BOE-162 ☐ BOE-519
☐ BOE-467 ☐ BOE-1241-D

REGULATIONS

☐ REG. 1668 ☐ REG. 1698
☐ REG. 1700 ☐ _____

PUBLICATIONS

☐ PUB 73 ☐ PUB DE 44

_____

_____

RETURNS

_____

_____

CLEAR PRINT

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.

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 BOE field office addresses and telephone numbers.

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

CLASSES

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

WRITTEN TAX ADVICE

It is best to get tax advice from the BOE 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; Audit and Information Section, MIC:44; PO Box 942879, Sacramento, CA 94279-0044.

TAXPAYER INFORMATION SECTION
800-400-7115

TDD/TTY 800-735-2929

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

Faxback Service. To order fax copies of selected forms and notices, call 800-400-7115 and choose the faxback 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.

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 BOE, please contact the Taxpayers' Rights Advocate office for help at 916-324-2798 (or toll-free, 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 obtain a copy of publication 70, *The California Taxpayers' Bill of Rights*, you may visit our website or call our Taxpayer Information Section.

FIELD OFFICES

See page 3.

Privacy Notice

Information Provided to the Board of Equalization (BOE)

We ask you for information so that the BOE can administer the state's tax and fee laws. The BOE 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 information requested, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]). A list of authorized agencies, among others, who the BOE may disclose information to, and a complete list of the California Revenue and Taxation Codes is available on our website at *www.boe.ca.gov/pdf/boe324gen.pdf*, then scroll to the second page.

What happens if I don't provide the information?

If your application is incomplete, the BOE may not issue your permit, certificate, or license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you do not provide other information the BOE requests or that is required by law, or if you provide fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you do not provide the requested information to support your exemptions, credits, exclusions, or adjustments, they may not be allowed. You may owe more tax or fees or receive a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, the BOE may share information regarding your account with specific state, local, and federal government agencies. The BOE may also share specific information with companies authorized to represent local governments.

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

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

Can I review my records?

Yes. Requests should be made in writing to your closest BOE office. A complete listing of BOE locations can be found at *www.boe.ca.gov.* Additional information regarding your records can be found in publication 58-A, *How to Inspect and Correct Your Records.* For a copy of this publication, go to *www.boe.ca.gov* or call the Taxpayer Information Section at 800-400-7115, Monday through Friday (8:00 a.m. to 5:00 p.m. Pacific time, excluding state holidays). If you need more information, you may contact the BOE's Disclosure Officer at 916-445-2918 or by writing:

Disclosure Officer, MIC:82
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0082

Who is responsible for maintaining my records?

The officials listed below are responsible for maintaining your records.

Sales and Use Tax
Board of Equalization
Deputy Director, SUTD, MIC:43
PO Box 942879
Sacramento, CA 94279-0043
800-400-7115

Property Taxes, Excise Taxes, Fuel Taxes, and Environmental Fees
Board of Equalization
Deputy Director, PSTD, MIC:63
PO Box 942879
Sacramento, CA 94279-0063
800-400-7115