



# Special Notice

## STATE BOARD OF EQUALIZATION

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BOE WEBSITE AND  
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[www.boe.ca.gov](http://www.boe.ca.gov)

TAXPAYER INFORMATION  
SECTION  
1-800-400-7115  
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711

## Recordkeeping Requirements for Mobile Food Vendors

### Why Did I Receive This Notice?

We want to remind mobile food vendors—those who operate food trucks, stands, or carts that do not have a fixed physical location—of the importance of keeping books and records that are adequate for sales and use tax purposes.

### Keeping Adequate Books and Records

If you are required to hold a seller's permit you must keep books and records that are necessary to accurately determine your tax liability. In most cases, that means sales receipts or register tapes, normal "books of account" and the bills, invoices, and other documents that support your business transactions. In addition, you should keep the schedules and working papers used to prepare tax returns. You can find more information about books and records on our website at [www.boe.ca.gov/sutax/faqrec.htm](http://www.boe.ca.gov/sutax/faqrec.htm).

### Pricing Menu Items "Sales Tax Included"

If the price of your menu items includes sales tax, you must post a notice for your customers that says "All prices of taxable items include sales tax." You should report sales tax at the rate in effect at the location your sales are made. A listing of rates may be found at [www.boe.ca.gov/sutax/pam71.htm](http://www.boe.ca.gov/sutax/pam71.htm).

### Translated Copies of this Notice

Para ver esta noticia en español visite [www.boe.ca.gov/news/pdf/l348A-S.pdf](http://www.boe.ca.gov/news/pdf/l348A-S.pdf)

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한국어로 번역된 통지서는, 웹사이트 [www.boe.ca.gov/news/pdf/l348A-K.pdf](http://www.boe.ca.gov/news/pdf/l348A-K.pdf)  
로 방문하시면 됩니다

### For More Information

More information is available to you in our easy-to-understand *Caterers Industry Guide*, available online at [www.boe.ca.gov/industry/caterers.html](http://www.boe.ca.gov/industry/caterers.html). You may also call our Taxpayer Information Section at 1-800-400-7115 (TTY:711), Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

