

Frequently Asked Questions

Who receives a Certificate of Registration — Use Tax?

The certificate is issued to businesses that sell or lease tangible personal property to California purchasers and have sales personnel, solicitors, manufacturer's agents, installers, trainers, or canvassers, that either reside in or visit California. If any inventory is maintained in California, a Seller's Permit may be required.

Certificate holders collect the state's use tax on sales and leases to California purchasers.

Is there a charge for the certificate?

No. However, we may require a security deposit. Security deposits are applied against 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 certificate, names of owners or corporate officers, your business address, and your certificate 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 certificate holder?

When you obtain a *Certificate of Registration — Use Tax*, you acquire certain rights and responsibilities. For example,

- **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 notify the Board if you move, change ownership of, or sell your business.** Your account is valid only at the address and for the type of ownership specified on the certificate. You must notify the Board of any change in ownership. If you do not, you could be held liable for the continuing business 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.
- **You must notify us immediately if you drop or add a partner.** This may protect former partners from tax liabilities incurred by the business after the partnership change.

If you have questions about information contained in this application, please contact one of the Board offices listed on page 4.



How Do I Apply for My Certificate of Registration — Use Tax?

Message from the Executive Director

We appreciate the fact that, as a business owner, you may have many responsibilities. You may be responsible for income and sales and use tax payments and for a variety of 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.

Ramon J. Hirsig

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, 800-400-7115.

Be sure to provide all the information required for your certificate. If you do not, this will delay the issuance of a certificate.

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, 800-400-7115, or visit our Internet site, 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.

Step 3: After Your Application Has Been Approved

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

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.

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

INFORMATION CENTER**800-400-7115**

FOR TDD ASSISTANCE

From TDD phones: 800-735-2929

From voice phones: 800-735-2922

**DISTRICT OFFICE FOR
OUT-OF-STATE ACCOUNTS**

916-227-6600

FIELD OFFICES

CALL FOR ADDRESSES

City	Area	Number Code
Bakersfield	661	395-2880
Culver City	310	342-1000
El Centro	760	352-3431
Eureka	707	576-2100
Fresno	559	248-4219
Kearny Mesa	858	636-3191
Laguna Hills	949	461-5711
Long Beach	562	901-2483
Norwalk	562	466-1694
Oakland	510	622-4100
Rancho Mirage	760	346-8096
Redding	530	224-4729
Riverside	951	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
Suisun City	707	428-2041
Van Nuys	818	904-2300
Ventura	805	677-2700
West Covina	626	480-7200

Tips for Filling Out Your Application

Ownership Information

Items 1-25: Ownership Information

All applicants. You must provide the information requested for each type of owner (for example, for each partner, manager, corporate officer, and so forth). Attach additional sheets if necessary.

All partnerships (except Registered Domestic 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 certificate* 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. You must notify us immediately if you add or drop partners (see page 2).

All limited liability companies (LLCs): You must provide copies of your Articles of Organization.

Items 10, 11, 16, 17, 22, 23: 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, California Identification Card, or a valid Identification Card in your state (if not from California). This information is kept in strictest confidence.

Business Information

Items 26 to 51: Types of Items Sold

List the types of items you sell or lease — for example, vehicles, software, sports equipment, household appliances, and so forth.

Items 52 to 56: Ownership and Organizational Changes

If you are purchasing an existing business, we need to know the previous owner's name and account number. To make sure you won't have to pay the previous owner's unpaid taxes, 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 sole owner to a general partnership or from a general partnership to a limited partnership), provide the previous owner's name and account number.

Certification

Be sure to sign your application before you mail it in. As indicated on the application, only certain persons are authorized to sign the form.

**APPLICATION FOR CERTIFICATE OF REGISTRATION
USE TAX ACCOUNT**

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

<p>1. TYPE OF OWNERSHIP (check one) * Must provide partnership agreement</p> <p><input type="checkbox"/> Sole Owner <input type="checkbox"/> Husband/Wife Co-ownership</p> <p><input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company (LLC) <i>(Must provide Articles of Incorporation or Operating Agreement)</i></p> <p><input type="checkbox"/> General Partnership <input type="checkbox"/> Unincorporated Business Trust <i>(Must provide Trust Agreement)</i></p> <p><input type="checkbox"/> Limited Partnership (LP) *</p> <p><input type="checkbox"/> Registered Domestic Partnership <input type="checkbox"/> Limited Liability Partnership (LLP) * <i>(Registered to practice law, accounting, or architecture)</i></p> <p><input type="checkbox"/> Other (describe) _____</p>		FOR BOARD USE ONLY			
		TAX	IND	OFFICE	ACCOUNT NUMBER
		SC			
		NAICS CODE	BUSINESS CODE	A.C.C.	AREA CODE
		PROCESSED BY	CERTIFICATE FOR PERMIT ISSUE DATE ____ / ____ / ____		REPORTING BASIS
					VERIFICATION <input type="checkbox"/> DL <input type="checkbox"/> PA <input type="checkbox"/> Other
2. NAME OF SOLE OWNER, CORPORATION, LLC, PARTNERSHIP, OR TRUST		3. STATE OF INCORPORATION OR ORGANIZATION			
4. BUSINESS TRADE NAME [DBA] (if any)		5. DATE SALES OR LEASES BEGAN IN CALIFORNIA (month, day, and year)			
6. CORPORATE, LLC, LLP OR LP NUMBER FROM CALIFORNIA SECRETARY OF STATE		7. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)			
<p>CHECK ONE <input type="checkbox"/> Owner/Co-Owners <input type="checkbox"/> Partners <input type="checkbox"/> Registered Domestic <input type="checkbox"/> Corp. Officers <input type="checkbox"/> LLC Officers/Managers/Members <input type="checkbox"/> Trustees/Beneficiaries</p> <p>Use additional sheets to include information for more than three individuals. Partners</p>					
8. FULL NAME (first, middle, last)				9. TITLE	
10. SOCIAL SECURITY NUMBER (corporate officers excluded)			11. DRIVER LICENSE NUMBER (attach copy)		
12. HOME ADDRESS (street, city, state, zip code)				13. HOME TELEPHONE NUMBER ()	
14. FULL NAME (first, middle, last)				15. TITLE	
16. SOCIAL SECURITY NUMBER (corporate officers excluded)			17. DRIVER LICENSE NUMBER (attach copy)		
18. HOME ADDRESS (street, city, state, zip code)				19. HOME TELEPHONE NUMBER ()	
20. FULL NAME (first, middle, last)				21. TITLE	
22. SOCIAL SECURITY NUMBER (corporate officers excluded)			23. DRIVER LICENSE NUMBER (attach copy)		
24. HOME ADDRESS (street, city, state, zip code)				25. HOME TELEPHONE NUMBER ()	
26. 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					
27. WHAT ITEMS WILL YOU SELL OR LEASE?					
28. DO YOU MAKE INTERNET SALES? <input type="checkbox"/> Yes <input type="checkbox"/> No			29. BUSINESS WEBSITE ADDRESS WWW. _____		
30. BUSINESS ADDRESS (street, city, state, zip code) [do not list PO Box or mailing service]				31. BUSINESS TELEPHONE NUMBER ()	
32. MAILING ADDRESS (street, city, state, zip code) [if different from business address]				33. BUSINESS FAX NUMBER ()	
34. NAME OF PERSON MAINTAINING YOUR RECORDS		35. ADDRESS (street, city, state, zip code)		36. TELEPHONE NUMBER ()	
37. ADDRESS WHERE BOOKS AND RECORDS, SUITABLE FOR AUDIT PURPOSES, ARE MAINTAINED (street, city, state, zip code)					
38. OTHER BOARD ACCOUNT NUMBERS					
39. PROJECTED MONTHLY GROSS SALES IN CALIFORNIA \$ _____			40. PROJECTED MONTHLY TAXABLE SALES IN CALIFORNIA \$ _____		
41. NAME OF BANK OR OTHER FINANCIAL INSTITUTION (note whether business or personal)			42. BANK BRANCH LOCATION		
43. NAME OF MERCHANT CREDIT CARD PROCESSOR (if you accept credit cards)			44. MERCHANT CARD ACCOUNT NUMBER		

tear at perforation

45. NAMES OF MAJOR CALIFORNIA-BASED CUSTOMERS 46. ADDRESSES (street, city, state, zip code)
 (attach additional sheets, if necessary)

CALIFORNIA LOCATIONS (List All Locations - Attach Additional Sheets, If Needed)

47. ADDRESS (street, city, state, zip code)	FUNCTION (Warehouse, Service, etc.)	TELEPHONE NUMBER	DO YOU HAVE INVENTORY IN CALIFORNIA?	ARE SALES NEGOTIATED FROM CALIFORNIA LOCATION(S)?
		()	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		()	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

48. CHECK ANY OF THE FOLLOWING ACTIVITIES PERFORMED IN CALIFORNIA BY YOUR COMPANY OR BY AN INDEPENDENT COMPANY ON YOUR BEHALF:
 Installation Soliciting Orders Training On-site customer assistance Delivery in your own vehicle

49. INDICATE WHICH OF THE FOLLOWING INDIVIDUALS PROVIDE THE ABOVE-REFERENCED ACTIVITIES
 Salesperson Solicitor Manufacturer's Agent Independent Contractor Installer Canvasser

50. LIST NAME, ADDRESS, AND TELEPHONE NUMBER OF ANY OF THE INDIVIDUALS CHECKED IN 48 AND 49 ABOVE

51. DO YOU ATTEND TRADE SHOWS IN CALIFORNIA?
 Yes No If yes, number of event days per year _____ Amount of sales per year \$ _____

OWNERSHIP AND ORGANIZATIONAL CHANGES

52. Are you buying an existing business? Yes No If yes, complete items 55 and 56.
 53. 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 55 and 56.
 54. Other Ownership Changes (please describe): _____

55. FORMER OWNER'S NAME	56. SELLER'S PERMIT NUMBER
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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 businesses 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 BOARD 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 _____	REGULATIONS <input type="checkbox"/> REG. 1668 <input type="checkbox"/> REG. 1698 <input type="checkbox"/> REG. 1700 <input type="checkbox"/> _____	RETURNS _____ _____

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

800-400-7115

FOR TDD ASSISTANCE

From TDD phones: 800-735-2929

From voice phones: 800-735-2922

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 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; PO Box 942879, MIC:44; 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, 888-324-2798). Their fax number is 916-323-3319.

If you prefer, you can write to them at the following address: 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 (see the list in the following column). 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 Office in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may download it from the Internet: www.boe.ca.gov (look under "Forms, Publications, Reports & News") or order a copy from our Information Center at 800-400-7115.

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 to the address shown.

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