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EXECUTIVE DIRECTOR
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Muag Khoom Nyob Hauv California

Lus taw qhia txog lub Xeev Qhov Chaw Sau Se (State Board of Equalization)

Lub Xeev California Qhov Chaw Sau Se (*California State Board of Equalization*) zoo siab txais tos koj thiab koj lub chaw ua lag luam tshiab. Peb lub xeev muaj keeb kwm zoo heev txog cov neeg ua lag luam nrog txoj hmoo tsim lag luam thiab peb vam tias koj yuav ua tau lag luam zoo. Tsab ntawv no (brochure) qhia menstis txog cov ntsiab lus ntawm txoj cai rau txhua leej neeg muag khoom nyob hauv California. Thov nco ntsoov tias, txawm li cas los xij, txoj cai ua lag luam thiab txoj cai sau se hauv lub xeev cov nyom heev thiab tsab ntawv no yuav tsis qhia kom to taub tag nrho. Peb cov neeg leg dej num yuav npaj teb txhua yam lus nug uas koj muaj ntxiv hais txog kev sau se. Muaj coob leej txawj lwm hom lus uas tsis yog lus Askiv thiab nrog rau kev ceeb toom ua ntej, peb yuav nrhiav tus neeg txawj koj hom lus pab koj.

 STATE BOARD OF EQUALIZATION

Making Sales in California (Hmong)
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Ntau tshaj li 100 xyoo, uas lub Xeev Qhov Chaw Sau Se (California Board of Equalization) (Board) tau tswj txoj kev sau se rau lub Xeev California. Niaj hnuv no, lub koomhaum tswj thiab sau se los ntawm 26 lub chaw ua hauj lwm (programs) sau se thiab sau nqi. Ntau tshaj ib vam (million) lub chaw ua lag luam ua num txhua yam uas tau sau npe teev tseg rau lub Board. Cov se lawv them muab mus pab cov tsev kawm ntawv, tsev kho mob, tub ceev xwm, kho kev, thiab lwm yam hauj lwm tseem ceeb.

California Daim Ntawv Tso Cai Muag Khoom

California daim ntawv tso cai ua luam tsuas tso cai koj ua luam ntau los yog ua luam tsawg thiab daim ntawv muag khoom coj mus ua luam rau cov tswv khoom (suppliers). (saib “Seller’s Permit vs. Resale Certificate”). Koj tau txais daim ntawv tso cai ua luam thaum koj mus sau npe rau lub Chauw Sau Se (*Board of Equalization*). Hais qhov dav dav, koj yuav tsum mus sau npe kom koj thiaj muaj txoj cai ua luam raws txoj cai los yog xoj chaw, tsheb, los yog lwm yam khoom siv nyob hauv California, tab txawm yog ib me ntu xwb los xij. (Cov ntawv tso cai ua luam ib me ntu rau cov tswv muag khoom uas yuav muag khoom tsis txog 30 hnuv, xws li cov neeg muag ntoo Christmas los yog paj ntaub). Thov nco ntsoov tias daim ntawv tso cai ua luam tsis tso cai lwm yam rau koj, cai tshwj Xeev, los yog txoj cai nyob hauv lub nroog, xeev, los yog tsoomhvw loj.

Daim Ntawv Tso Cai Ua Luam vs. Daim Ntawv Povthawj Muag Khoom

Txawm tias muaj coob leej siv *daim ntawv tso cai ua luam thiab daim ntawv muag*

khoom, ob daim no sib txawv. Daim ntawv tso cai ua luam yog peb lub koomhaum ua lub muab tawm thiab tso cai rau koj ua luam nyob hauv California. Thaum koj muaj daim ntawv tso cai ua luam lawm, koj mam thov daim ntawv muag khoom rau cov tswv khoom es lawv thiaj muag lawv cov khoom rau koj coj mus muag ntxiv hauv koj lub khw. Daim ntawv muag khoom yog daim tso cai rau koj yuav khoom tsis them se rau tus tswv muag. Daim ntawv tso cai ua luam tsis yog *daim ntawv tso cai yuav khoom*. Koj yuav tsum them se rau txhua yam khoom koj yuav coj los siv uas tsis yog koj cov khoom muag hauv koj lub khw (xws li khoom siv hauv lub loos kam).

Key Thov Daim Ntawv Tso Cai Ua Luam

Koj xav luam ib daim ntawv sau thov daim ntawv tso cai ua luam nyob hauv peb lub website www.boe.ca.gov, los yog hu 1-800-400-7115 mus rau peb lub chaws ua hauj lwm, los yog mus kiag rau hauv lub loos kam hauv koj lub nroog los sis xa hauv tsev xa ntawv mus. Yog koj xa hauv tsev xa ntawv mus, ces ntev li 7 rau 14 hnuv koj thiaj mam tau txais koj daim ntawv tso cai ua luam. Yog koj mus ua ntaub ntawv kiag hauv lub loos kam ces koj yuav tau txais kiag hnuv ntawd. Nco ntsoov teb cov ntaub ntawv kom meej, kos npe, thiab xa mus rau peb, nrog txhua yam ntaub ntawv.

Yuav kom koj teb cov ntaub ntawv kom meej koj yuav tsum sau txhua yam hais txog koj lub khw, ua ke nrog (bank account) thiab koj cov nyiaj. Yog koj yuav koj lub khw, koj yuav tsum muab tus qub

Lus Qhia: Cov lus qhia nyob hauv tsab ntawv no yog cov lus qhia dav dav thiab yog cov lus tseemcee txij thaum lub Ib Hlis Ntuj xyoo 2003. Kev muag khoom thiab txoj cai uas siv sau se thiab cov cai cov nyom thiab kev hloov tau. Yog muaj teeb meem txog cov lus qhia ntawm no thiab txoj cai los yog cov cai, cov kev txiav txim yuav tswj raws li txoj cai thiab cov cai.

tswv khw lub npe thiab tus naj npawb ntawm daim ntawv tso cai ua luam. Yuav kom meej es kom koj txhob tau them muag khoom los yog txhob tau them se rau tus qub tswv, koj yuav tsum thov ib daim ntawv xyuas se kom meej (tax clearance) los ntawm peb ua ntej koj yuav lub khw.

Tsis muaj them nqi rau daim ntawv tso cai ua luam. Txawm li cas los xij, nyob ntawm yam kev ua lag luam uas koj muaj thiab yam kev sau se, peb yuav kom koj them nqis cas (security deposit).

Yam Cov Neeg Muaj Daim Ntawv Tso Cai Ua Luam Yuav Tsum Ua

Thaum koj muaj daim ntawv tso cai ua luam, koj yuav tsum:

- Siv sij hawm kawm kev siv cov khoom muag thiab txoj cai sau se rau txoj kev leg dej num hauv koj lub khw.
- Khaw tej ntaub ntawv muag khoom thiab yuav khoom (saib “Ceev Ntaub Ntawv (Keeping Records)”).
- Ua cov nqis them se xa rov qab mus rau lub Board. Lub Board mam txiav txim seb koj yuav ua caij them li cas thiab mam qhia seb koj yuav them txhua hlis, txhua peb hlis, los yog txhua xyoo.
- Them cov nqis khoom los yog them se uas koj muag khoom thiab yuav khoom (*Lus Qhia*: Lub sij hawm koj muag yam khoom, koj sau tus se los ntawm tus neeg yuav khoom kom yog raws li tus

se koj yuav them. Tus *nqis se* yuav tsum nyob ntawm daim ntawv them nqis khoom).

Ceev Ntaub Ntawv (Keeping Records)

Koj yuav tsum ceev cov ntaub ntawv kom meej los mus txiav txim them se raws li Txoj Cai Muag Khoom thiab Them Se, xws li:

- Cov phau ntawv nkaw lus hais txog cov nyiaj khwv tau los thiab cov nqis them (piv txwv li, koj cov ntawv ceev nyiaj (general ledger) thiab suav nyiaj (journals)). Cov ntaub ntawv no yuav tsum khaw cia rau hauv lub tshuab ntaus ntawsv (computer).
- Cov tseem ntaub ntawv (original entry) piv txwv li, cov nqis (bills), cov nqis them (receipts), nqis sau nyiaj (invoices), xam hauj lwm, ntawv cog lus, los yog lwm yam ntawv tseem ceeb) uas yuav tsum teev tseg rau koj phau ntawv ntawv ceev nyiaj (books of account).
- Cov ntaub ntawv thiab cov nyiaj txiag uas koj cov ntawv sau se txwm xyoo (tax returns).
- Txhua yam ntawv povthawj muag khoom uas koj txais los ntawm koj cov neeg yuav khoom.

Koj cov ntaub ntawv yuav tsum qhia:

- Tag nrho cov nyiaj khwv los ntawm lub khw, xam nrog cov nqis muag thiab nqis xoj khoom--xam nrog cov nyiaj tsis them se.

- Tag nrho txhua yam yuav txiav tawm ntawm koj cov nyiaj sau se txwm xyoo.
- Tag nrho cov nqis yuav khoom coj los muag los yog coj los xoj, los yog rau koj tus kheej siv.

Hais qhov dav dav, koj yuav tsum khaw cov nqis muag khoom thiab cov ntaub ntawv sau se cia yam tsawg kawg kiag yog plaub xyoos.

Lwm Yam Ntxiv Rau Koj Lub Chaw Ua Lag Luam

Txuas ntxiv ntawm mus sau npe thov daim ntawv tso cai ua luam, koj yuav tau sau npe rau ib lub los yog ntau lub uas nyob hauv cov programs sau se uas peb tswj. Koj xav tau lwm daim laiv xees (licenses), ntawv tso cai ua luam, los yog cov ntaub ntawv leg koj lub khw los tau. Lub Chaw Tswj Lag Luam (Chambers of Commerce), cov koom haum tswj kev khwv noj khwv haus (economic development organizations), thiab cov koom haum ualag luam (business organizations) pua leej muaj zoo lus taw qhia. Lub chaw leg dej num muab ntawv tso cai ua luam hauv lub nroog los yog niam nroog (county) muaj peev xwm yuav pab koj, los yog koj muaj peev xwm hu kom peb pab kom.

Txoj Cai Ntawm Cov Neeg Them Se

Tam li ib tug neeg them se nyob hauv California, koj muaj ntau txoj cai, xws li txoj cai tsis pub leej twg paub (confidentiality), txoj cai pab hauj lwm ncaj ncees, thiab txoj cai rov mus sib hais txog tej yam peb tau ua dhau los. Yog koj

tsis muaj peev xwm daws tau tej yam lus tsis pom zoo nrog cov neeg ua hauj lwm ntawm lub Board los yog koj xav paub ntau txog koj txoj cai nyob hauv kev sau se los yog cov programs sau nqis (fee programs) uas tswj dej num rau lub Board, koj hu 1-888-324-2798 mus rau lub loos kam Taxpayers’ Rights Advocate’s Office los tau.

Xav Paub Ntau Ntxiv

Koj puas xav tau neeg pab txhais lus, thov hu teem sij hawm nrog peb. Peb yuav nrhiav kom tau ib tug neeg ua hauj lwm hauv lub Board uas txawj koj hom lus nrog koj tham. Yog koj xav coj koj ib tug neeg txhais lus nrog koj tuaj los tau. Txhua lub caij, peb yuav tsum muaj kev sib txuas lus kom meej nrog koj. Yog koj muaj tswv yim xav hais qhia kom peb txhim kho peb cov hauj lwm kom zoo ntxiv, thov hais qhia rau peb paub.

Lus taw qhia hais txog lub Board thiab nws cov chaw ua hauj lwm (programs) sau se, cov ntaub ntawv, cov xov xwm sau se, thiab lwm yam, puav leej muaj nyob hauv eev thaws nes (Internet) www.boe.ca.gov.