



Special Notice

STATE BOARD OF EQUALIZATION

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INFORMATION
www.boe.ca.gov

TAXPAYER INFORMATION
SECTION
1-800-400-7115

TTY
711



Registration and Reporting Requirements for Mobile Food Vendors

Why Did I Receive This Notice?

Many mobile food vendors are unaware of their registration and reporting requirements under California's state and local sales and use tax laws. Mobile food vendors include those who operate food trucks, stands, or carts that do not have a fixed physical location. If you are a mobile food vendor you are required to register with us, file sales and use tax returns, and to maintain books and records that are adequate for sales and use tax purposes.

Registering is Easy, Fast, and Free

You can register electronically for a seller's permit using our online Electronic Registration Service, available at www.boe.ca.gov/electroereg/index.html. Registration is free, although in some cases a security deposit may be required.

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.

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.

Translated Copies of this Notice

Para ver esta noticia en español visite www.boe.ca.gov/news/pdf/l348-S.pdf

本通知書の中文版本, 請訪問 www.boe.ca.gov/news/pdf/l348-C.pdf

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한국어로 번역된 통지서는, 웹사이트 www.boe.ca.gov/news/pdf/l348-K.pdf로 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. 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.