

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CERTIFICATE OF REGISTRATION - USE TAX

December 16, 2020

ACCOUNT NUMBER

262710336



Office of Control:
Western States Office

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IS REGISTERED WITH THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION AND IS AUTHORIZED TO COLLECT STATE AND LOCAL USE TAXES REQUIRED TO BE COLLECTED UNDER PARTS 1 AND 1.5 OF THE CALIFORNIA REVENUE AND TAXATION CODE, AND TO FURNISH RECEIPTS THEREFOR. FURTHER, THE SAME AUTHORITY EXTENDS TO SELLERS, WITH RESPECT TO COLLECTION OF TRANSIT DISTRICT USE TAXES UNDER PART 1.6 OF THE CALIFORNIA REVENUE AND TAXATION CODE, WHO ARE ENGAGED IN BUSINESS IN A TRANSIT DISTRICT IMPOSING TRANSIT DISTRICT USE TAXES, OR WHO, IF NOT ENGAGED IN BUSINESS IN A TRANSIT DISTRICT, HAVE BEEN AUTHORIZED TO COLLECT TRANSIT DISTRICT USE TAXES.

**For general tax questions, please call our Customer Service Center at 1-800-400-7115 (TTY:711).
For information on your rights, contact the Taxpayers' Rights Advocate Office at 1-888-324-2798 or 1-916-324-2798.**

CDTFA-442-U REV. 13 (5-18)

A MESSAGE TO OUR NEW CERTIFICATE HOLDER

As a certificate holder, you have rights and responsibilities under the Sales and Use Tax Law. In order to assist you in your endeavor and to better understand the law, we offer the following sources of help:

- Visiting our website at www.cdtfa.ca.gov
- Visiting an office
- Attending a Basic Sales and Use Tax Law class offered at one of our offices
- Sending your questions in writing to any one of our offices
- Calling our toll-free Customer Service Center at 1-800-400-7115 (TTY:711)

If you become a seller, you need to notify the CDTFA to secure a seller's permit. As a seller, you have the right to issue resale certificates for merchandise that you intend to resell. You also have the responsibility of not misusing resale certificates. While the sales tax is imposed upon the retailer,

- You have the right to seek reimbursement of the tax from your customer
- You are responsible for filing and paying your sales and use tax returns timely
- You have the right to be treated in a fair and equitable manner by the employees of the California Department of Tax and Fee Administration (CDTFA)
- You are responsible for following the regulations set forth by the CDTFA

As a certificate holder or a seller, you are expected to maintain the normal books and records of a prudent businessperson. You are required to maintain these books and records for no less than four years, and make them available for inspection by a CDTFA representative when requested. You are also expected to notify us if you are buying, selling, adding a location, or discontinuing your business, adding or dropping a partner, officer, or member, or when you are moving any or all of your business locations. If it becomes necessary to surrender this permit, you should only do so by mailing it to a CDTFA office, or giving it to a CDTFA representative.

If you would like to know more about your rights as a taxpayer, or if you are unable to resolve an issue with CDTFA, please contact the Taxpayers' Rights Advocate Office for help by calling toll-free, 1-888-324-2798 or 1-916-324-2798. Their fax number is 1-916-323-3319.

Please post this permit at the address for which it was issued and at a location visible to your customers.

California Department of Tax and Fee Administration

Business Tax and Fee Division