

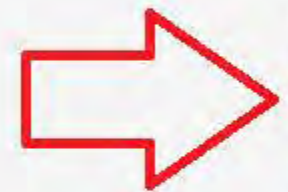


- Getting Services
- Doing Business
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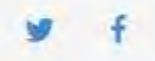
# California Department of Tax and Fee Administration (CDTFA)

The California Department of Tax and Fee Administration administers California's sales and use, fuel and tobacco taxes, as well as a variety of other taxes and fees that fund specific state programs.



- Website
- Contact

General Information: 800-400-7115  
 Hearing Impaired: California Relay Service (CRS): 711  
 Phone Hours of Availability: 8:00am - 5:00pm, Monday through Friday except State Holidays



Look Up Tax Rates



Apply for Business License



Apply for Sellers Permit



Find More State Services

feedback



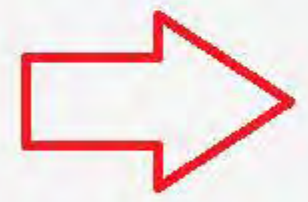


# Apply for Sellers Permit

California Department of Tax and Fee Administration (CDTFA)



A seller's permit is required if you are engaged in business in California, intend to sell or lease tangible personal property that would ordinarily be subject to sales tax if sold at retail (this includes wholesalers, manufactures and retailers), or will make sales for a temporary period, normally lasting no longer than 90 days at one or more locations (for example, fireworks booth, Christmas tree lots, garage sale).



- [Launch Service](#)
- [See Details](#)
- [FAQ's](#)

General Information: 1-800-400-7115

[Look Up Tax Rates](#)

## Frequently Asked Questions

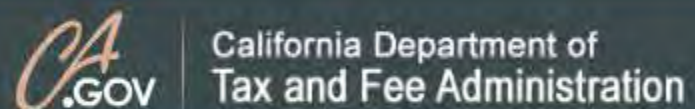
As a retailer, how will I know what tax rates to charge?



**ALERT!**

Acting Governor Gavin Newsom issued emergency proclamations for Los Angeles, Ventura, and Butte counties due to the effects of the Hill, Woolsey, and Camp fires. Emergency tax or fee relief is available from the California Department of Tax and Fee Administration (CDTFA) for business owners and tax and fee payers directly affected by disasters declared as state of emergencies. Relief may include the extension of tax return due dates, relief of penalty and interest, or replacement copies of records lost due to disasters. For more information, visit [The State of Emergency Tax Relief page](#).

We are currently in the process of upgrading our tax software. During this period you will have to potentially use both the new online services and the current online services.



## Taxpayer Online Services Portal

### File a Return

To file a return, please use the links below.

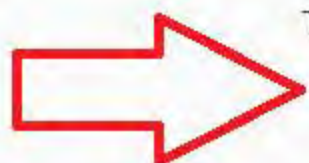
- [File a sales and use tax return](#)
- [File an e-waste fee, tire fee, or prepaid MTS return](#)
- [File a motor fuel return](#)
- [File all other returns](#)

Make a payment.

- [Pay sales and use tax, returns, prepayments, or billings](#)
- [Pay e-waste fee, tire fee, or prepaid MTS](#)
- [All other payments](#)

### Registration

To register for your business activity, please use the links below.



- [Register a New Business Activity or Location  
\(Seller's Permit, Temporary Seller's Permit, and all other accounts\)](#)
- [Renew Cigarette and Tobacco Retailer License\(s\)](#)



Menu

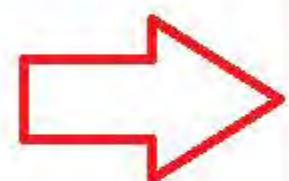
Home > New Business Application

Register a Business Activity

QUESTIONNAIRE

QUESTIONNAIRE

My Business Activity In



My Business Activity Includes:

My business activity includes (select all that apply):

- Selling items or goods in California (Seller's Permit)
- Purchasing items from out of state for use in California without paying tax
- Cannabis business activities
- Lender claiming bad debt losses on taxable sales
- Operating as a:
  - common carrier of alcoholic beverages
  - as a train, pipeline or vessel operator transporting petroleum products
  - as the owner of a diesel-powered vehicle traveling to Mexico
  - as a railroad operator - transporting hazardous materials by rail car
- Exempt Bus Operator
- Train Operator purchasing fuel
- Using Fuel Products in an exempt manner
- Underground Storage Tank(s) used to store petroleum products
- Using alternative fuels:
  - liquefied petroleum gas (LPG)
  - liquid natural gas (LNG)
  - compressed natural gas (CNG)
- Employing 10 or more people
- Generating 5 tons or more of hazardous waste within a calendar year at any site
- Electrical Energy Services
- Natural Gas



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Register a Business Activity

QUESTIONNAIRE

My Business Activity In

Sales in California (1/2)

QUESTIONNAIRE

My Business Activity Includes:

Selling Items or Goods in California

Alcoholic beverages

Yes	No
-----	----

Required

Selling:

- cigarettes and/or tobacco products
- nicotine products for human consumption
- electronic smoking and/or vaping devices that deliver nicotine or other vaporized liquids - any component, part or accessory of a tobacco product

Yes	No
-----	----

Selling new tires:

- at retail
- with the sale/lease of new or used:
  - motor vehicles
  - trailers
  - farm equipment and/or construction equipment.

Yes	No
-----	----

Or, if you are a consumer who purchased new tires for personal or business use but did not pay the fee at the time of purchase.

Selling Covered Electronic Devices (CED's) greater than 4 inches diagonally, (Cell phones are not subject to E-waste Fee) CED's include:

- computer monitors, Laptop computers, portable DVD players with liquid crystal display (LCD) screens
- "bare" cathode ray tubes and devices containing cathode ray tubes
- televisions with LCD screens.

Yes	No
-----	----

Or, if you are a consumer who purchased new CED's for personal or business use but did not pay the fee at the time of purchase

Save Draft Cancel

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Register a Business Activity

QUESTIONNAIRE

My Business Activity In

Sales in California (1/2)

Sales in California (2/2)

QUESTIONNAIRE

My Business Activity Includes:

Fuel Products (i.e. Selling, storing, importing, manufacturing, or distributing fuel products in California or an oil refinery, marine terminal, or pipeline to transport crude oil out of the state or petroleum products into the state.)

Yes No

Required

Selling lumber products or engineered wood products
\* If your sales of lumber products are less than \$25,000 per year, you are not required to collect the 1% assessment and can uncheck the box above. However, you are then required to notify each lumber products purchaser of their responsibility to pay the 1% assessment directly to the CDTFA. As a courtesy to your taxpayer, you may voluntarily continue to collect the 1% assessment and report and pay it to the CDTFA. For more information, see Lumber Products Assessment.

Yes No

Retail sales of prepaid wireless services

Yes No

Selling and/or manufacturing lead-acid batteries

Yes No

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**Menu**

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**Register a Business Activity**

**QUESTIONNAIRE**

- My Business Activity In
- Sales in California (1/2)
- Sales in California (2/2)
- Your Business Type

**QUESTIONNAIRE**

What Business type are you registering this activity for:

Required

Save Draft Cancel < Previous Next >

Select an appropriate business type.



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Register a Business Activity

QUESTIONNAIRE

- My Business Activity In
- Sales in California (1/2)
- Sales in California (2/2)
- Your Business Type
- Taxpayer ID

QUESTIONNAIRE

Your Identification Numbers

Please provide all identifying numbers.

Are you changing from one type of business entity to another?

Primary Identification Type: SSN

Yes No

SSN Required

Required Format: 999-99-9999

FEIN:

SEIN:

Identification Type: Driver's License Number

State: CALIFORNIA

Driver's License Number Required

Fill in information as appropriate.

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**Register a Business Activity**

**QUESTIONNAIRE**

- My Business Activity In
- Sales in California (1/2)
- Sales in California (2/2)
- Your Business Type
- Taxpayer ID
- Match Found

**QUESTIONNAIRE**

A customer matching the IDs entered was found.

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If this is the first time you have applied for a permit, you may have to enter additional information - it should walk you through the process.



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Register a Business Activity

QUESTIONNAIRE

- My Business Activity In
- Sales in California (1/2)
- Sales in California (2/2)
- Your Business Type
- Taxpayer ID
- Match Found
- Summary

QUESTIONNAIRE

Summary

Based on your responses, it appears your business requires the following accounts with the State of California:

Please select "No" for the permits/accounts you do not wish to register for at this time.

Sales and Use Taxes

Seller's Permit	<input checked="" type="radio"/> Yes	<input type="radio"/> No
-----------------	--------------------------------------	--------------------------



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Register a Business Activity

QUESTIONNAIRE

- My Business Activity In
- Sales in California (1/2)
- Sales in California (2/2)
- Your Business Type
- Taxpayer ID
- Match Found
- Summary
- Account Duration

QUESTIONNAIRE

Summary

Temporary Permit

Temporary accounts are for a maximum of 90 days.

Are you applying for Temporary Seller's Permit(s)?

Yes  No

Required

Save Draft Cancel

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**Register a Business Activity**

QUESTIONNAIRE

QUESTIONNAIRE

- My Business Activity In
- Sales in California (1/2)
- Sales in California (2/2)
- Your Business Type
- Taxpayer ID
- Match Found
- Summary
- Account Duration
- Temporary Account Da

Summary

**Temporary Permit**

---

Temporary accounts are for a maximum of 90 days.

Temporary Account Start Date (mm/dd/yyyy)

Save Draft
Cancel

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Required

Use the first date of the convention.



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**Register a Business Activity**

**QUESTIONNAIRE**

**BUSINESS INFORMATION**

**BUSINESS INFORMATION**

Sales

Business Information

<b>Credit Card Processor</b>	<b>Internet Sales</b>
Will the business be accepting credit card payments? <input type="checkbox"/> Yes <input type="checkbox"/> No	Are you making internet sales? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Required</b>	

Save Draft

Cancel

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Select as appropriate for your business.



**Menu**

Home > New Business Application

**Register a Business Activity**

**QUESTIONNAIRE**

**BUSINESS INFORMATION**

Sales

**NAICS CODES**

Business Information

Please add your business activities (NAICS Code) [Add NAICS Code](#)

NAICS Code	Activity Description	Primary

Save Draft Cancel [Previous](#) [Next](#)

It will now as you to describe your business type (see next page of walkthrough).



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**Register a Business Activity**

**QUESTIONNAIRE**

**BUSINESS INFORMATION**

**BUSINESS INFORMATION**

Sales

NAICS CODES

Business Information

[Add NAICS Code](#)

NAICS Code	Activity Description	Primary
454390	Other Direct Selling Establishments	<input checked="" type="radio"/>

Save Draft

Cancel

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This option is likely to apply to most dealers, but if another is more appropriate for your business, chose that instead.



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Home > New Business Application

Register a Business Activity

QUESTIONNAIRE

BUSINESS LOCATION

BUSINESS INFORMATION

Sales

NAICS CODES

Additional Business Ac

Business Location(s)

Business Location

Temporary Event

Location

Temporary Event Information

Event Name OffKai Expo

Event Organizer/Promoter Name Offkai

Does the event charge admission fee? Yes No

Space Rental Cost 130.00

Does this event charge for space? Yes No

Event Organizer/Promoter Telephone Number

Phone Country USA

Phone Type Business Phone

Phone Number:

Extension

Event Name: OffKai Expo

Event Organizer: Offkai

Admission Fee: Yes

Rental Space Cost: [Table Fee]

Charge for Space: Yes

Phone: 805-236-9583

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**Register a Business Activity**

QUESTIONNAIRE

BUSINESS LOCATION

BUSINESS INFORMATION

Temporary Event

Temporary Information

Sales

NAICS CODES

Additional Business Ac

Business Location(s)

Business Location

Location

**Temporary Sales Event Information**

Estimated Event Sales Amount

Is a zero dollar sales amount expected?

Yes

No

Temporary Seller's Permit Start Date (mm/dd/yyyy)

Temporary Seller's Permit End Date (mm/dd/yyyy)

**The start date for your event must be on or after the start date of your account.**

Temporary Account Start Date:

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Cancel

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Enter your estimated sales.

Start date should be the first day of the convention.

End date should be the last date of the convention.

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Sales

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Business Location(s)


**FURTHER CONFUS**

Add Business Locati

**BUSINESS INFORMATION**

Business Location

Add Additional Business Location







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Register a Business Activity

QUESTIONNAIRE

BUSINESS LOCATION

BUSINESS INFORMATION

Temporary Event

Sales

Temporary Information

NAICS CODES

Temporary Location

Additional Business Ac

Business Location(s)

Business Location

Location

Country USA

Attention

Street 2050 Gateway Pl

Unit Type Unit

City SAN JOSE

State CA - CALIFORNIA Zip 95110

Address Verified

Location:  
2050 Gateway Pl, San Jose, CA 95110

Save Draft Cancel

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**Register a Business Activity**

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**BUSINESS INFORMATION**

Sales

NAICS CODES

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Business Location(s)

FURTHER CONFUS

Add Business Locati

Business Location

**ACCOUNT INFORMATION**

Seller's Permit

**ACCOUNT INFORMATION**

**Sales and Use Tax Account - Seller's Permit**

Start Date

End Date

Products that will be sold during the course of business  **Required**

Save Draft Cancel

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Use the start and end dates of the convention.

List types of items you intend to sell at the convention, *i.e.*, fursuit parts, art prints, keychains. Better to be more inclusive rather than less if you are uncertain.





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**Register a Business Activity**

**QUESTIONNAIRE**

**BUSINESS INFORMATION**

Sales

NAICS CODES

Additional Business Activities

Business Location(s)

FURTHER CONFUSION

Add Business Location

Business Location

**ACCOUNT INFORMATION**

Seller's Permit

Sales/Use Books & Records

**ACCOUNT INFORMATION**

Country: USA

Street: *Required*

Street 2:

Unit Type: Unit

City: *Required*

State: CA - CALIFORNIA Zip: *Required*

Click Here to Verify Address *Address must be verified*

Save Draft Cancel < Previous Next >

Required

Fill in your information for all fields.



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Register a Business Activity

QUESTIONNAIRE

BUSINESS INFORMATION

Sales

NAICS CODES

Additional Business Ac

Business Location(s)

FURTHER CONFUS

Add Business Locati

Business Location

ACCOUNT INFORMATI

Seller's Permit

Sales/Use Books & Re

Sales/Use Mailing Addi

ACCOUNT INFORMATION

Select a Mailing Address for the Sales and Use Tax Account

Filter

Location Address

Select

YOUR ADDRESS



Use a Different Address



Save Draft

Cancel

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  - Add Business Locati
  - Business Location
- ACCOUNT INFORMATION**
  - Seller's Permit
  - Sales/Use Books & Re
  - Sales/Use Mailing Add
  - Supplier Information

**ACCOUNT INFORMATION**

Supplier Information

**Supplier Information**

Name	Address	Products Purct
Add a Record		

One supplier must be entered

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List at least one place you get supplies from, like a manufacturer or even a store if need-be.



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Sales

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Business Location(s)

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Add Business Locati

Business Location

**ACCOUNT INFORMATION**

**SUMMARY**

Registration Summary

---

**SUMMARY**

Registration Summary

**Temporary Seller's Permit**

Start Date

End Date

Due Date

I acknowledge that I have read and understand the above account information.  Yes  No

**Required**

Save Draft Cancel

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This should have the information you previously entered. Make sure it is correct.







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**Register a Business Activity**

**QUESTIONNAIRE**

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Business Location(s)

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Add Business Locati

Business Location

**ACCOUNT INFORMATION**

**SUMMARY**

Registration Summary

Preparer Information

**SUMMARY**

Preparer Information

**Preparer Information**

Name

What is your role in this application?

Email

Confirm Email

**Preparer's Phone**

Phone Country

Phone Type

Phone

Extension

Save Draft Cancel < Previous Next >

If you are preparing the application for a business, make sure you enter your own information here.



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**Register a Business Activity**

QUESTIONNAIRE

SUMMARY

BUSINESS INFORMATION

Declaration of Intent

**Declaration of Intent**

It is my intent to register for a California tax or fee permit, license and/or account with the California Department of Tax and Fee Administration (CDTFA).

I declare that all the information I provide for this electronic application has been examined by me and to the best of my knowledge and belief is a true, correct and complete application. I understand that I will be creating a tax, fee or license account that may result in the responsibility to file returns and/or result in the responsibility to pay a tax or fee to the CDTFA. I certify that I am duly authorized to submit this application and that all parties responsible for paying the tax or fees associated with the account(s) that will be created by this application are aware that I am submitting the application on their behalf.

As I am registering for a sales and use tax permit;

- I declare that either I currently do not have an outstanding final liability for sales and use tax with the CDTFA under a different account, either open or closed; or, if I do have an outstanding liability, I am currently in a payment plan and in full compliance with the terms of the plan.

By checking this, I am declaring my understanding of the above and my intent to register.

ACCOUNT INFORMATION

Registration Summary

Preparer Information

Declaration of Intent

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  - FURTHER CONFUS
  - Add Business Locati
  - Business Location
- ACCOUNT INFORMATION**
- SUMMARY**
  - Registration Summary
  - Preparer Information
  - Declaration of Intent
- Summary

**SUMMARY**

New Account(s)	1
New Temp. Sales/Use Location(s)	1

**ATTENTION** : Submissions are final.

Are you sure you want to submit this request?

OK Cancel

Save Draft Cancel < Previous Submit

This is it! Make sure everything is correct before you submit.

DISPLAY CONSPICUOUSLY AT PLACE OF BUSINESS FOR WHICH ISSUED

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

**TEMPORARY SELLER'S PERMIT**  
Valid **DATES OF CONVENTION**

ACCOUNT NUMBER  
**YOUR PERMIT #**

**YOUR NAME**

**CONVENTION ADDRESS**



This is what we need from you to verify your permit.



Office of Control:  
San Jose Office

*NOTICE TO PERMITTEE:  
You are required to obey all Federal and State laws that regulate or control your business. This permit does not allow you to do otherwise.*

IS HEREBY AUTHORIZED PURSUANT TO SALES AND USE TAX LAW TO ENGAGE IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT THE ABOVE LOCATION. THIS PERMIT IS VALID FOR THE PERIODS SHOWN AND IS NOT TRANSFERABLE.

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-ST REV. 7 (5-18)

A MESSAGE TO OUR NEW PERMIT HOLDER

As a seller, 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](http://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)

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 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.