



City of Greenfield

City Hall: P.O. Box 127/599 El Camino Real/Greenfield, California 93927
(831)674-5591 FAX (831)674-3149

BUSINESS LICENSE APPLICATION

NAME OF BUSINESS _____

OWNER _____

MAILING/BILLING ADDRESS _____

SITE ADDRESS (only in city) _____

PHONE # () _____ CELL# () _____

BUSINESS FAX# _____

EMAIL ADDRESS _____

BUSINESS ACTIVITY _____

STATE LICENSE # (if applicable) _____

EMPLOYER I.D/TAX I.D/SOCIAL SECURITY # _____

DATE

APPLICANT SIGNATURE

ACORD FORM 25, CERTIFICATE OF WORKMAN'S COMPENSATION INSURANCE IS REQUIRED, AS APPLICABLE.

COPY OF HEALTH PERMIT TO BE INCLUDED, AS APPLICABLE.

CITY BUSINESS LICENSE APPLICATION/FEE ARE REQUIRED BY GREENFIELD MUNICIPAL CODE SECTION 5.04.040

*****DO NOT WRITE BELOW THIS LINE*****

SITE APPROVAL _____
DATE

POLICE CHIEF

DATE

COMMUNITY DEVELOPMENT DIRECTOR

INITIAL LIC # _____ ISSUED _____ EXPIRES _____ HEALTH PERMIT _____ SOLICITOR LIC _____

*******NOTICE*******

ALL BUSINESS SIGNS, WEATHER PAINTED OR ATTACHED TO A WALL, REQUIRE ARCHITECTURAL REVIEW FROM THE CITIES COMMUNITY DEVELOPMENT DEPARTMENT.

ALL SIGN PERMIT APPLICATIONS MUST INCLUDE A DRAWING SHOWING SIGN SIZE, LETTERING, COLOR, PROPOSED MATERIALS THAT WILL BE USED TO ATTACH OR SUPPORT THE SIGN.

SALES OR USERS TAX MAY APPLY TO YOUR BUSINESS ACTIVITIES. YOU MAY SEEK WRITTEN ADVICE REGARDING THE APPLICATION OF TAX TO YOUR PARTICULAR BUSINESS BY WRITING TO THE NEAREST STATE BOARD OF EQUALIZATION OFFICE.

ALONG WITH BUSINESS LICENSE INFORMATION, ALL APPLICATIONS MUST COMPLETE THE ATTACHED “**HAZARDOUS MATERIAL QUESTIONNAIRE**”. BASED ON OCCUPANCY TYPE, THE QUESTIONNAIRE MAY BE CIRCULATED TO THE MONTEREY COUNTY HEALTH DEPARTMENT AND THE MONTEREY BAY UNIFIED AIR POLLUTION CONTROL DISTRICT FOR THEIR REVIEW.

IF THE QUESTIONNAIRE IS NOT RETURNED WITH THE LICENSE APPLICATION YOUR APPLICATION WILL NOT BE PROCESSED.

WORKERS' COMPENSATION DECLARATION

I HERBY AFFIRM UNDER PENALTY OF PEJURY ONE OF THE FOLLOWING DECLARATIONS:

I HAVE AND WILL MAINTAIN A CERTIFICATE OF CONSENT TO SELF-INSURE FOR WORKERS' COMPENSATION, AS PROVIDED BY SECTION 3700, FOR THE DURATION OF ANY BUSINESS ACTIVITIES CONDUCTED FOR WHICH THIS LICENSE IS ISSUED.

I HAVE AND WILL MAINTAIN WORKERS' COMPENSATION INSURANCE, AS REQUIRED BY SECTION 3700, FOR THE DURATION OF ANY BUSINESS ACTIVITIES CONDUCTED FOR WHICH THIS LICENSE IS ISSUED.

MY WORKERS' COMPENSATION INSURANCE INFORMATION IS:

CARRIER _____

POLICY NUMBER _____

I CERTIFY THAT IN THE PERFORMANCE OF ANY BUSINESS ACTIVITIES FOR WHICH THIS LICENSE IS ISSUED I SHALL NOT EMPLOY ANY PERSON IN ANY MANNER SO AS TO BECOME SUBJECT TO WORKERS' COMPENSATION LAWS OF CALIFORNIA, AND AGREE THAT IF I SHOULD BECOME SUBJECT TO THE WORKERS' COMPENSATION PROVISIONS OF SECTION 3700 OF THE LABOR CODE. I SHALL FORTHWITH COMPLY WITH THE PROVISIONS OF SECTION 3700.

NAME _____ DATE _____

ADDRESS _____ SIGNATURE _____

WARNING: FAILURE TO SECURE WORKERS' COMPENSATION COVERAGE IS UNLAWFUL, AND SHALL SUBJECT AN EMPLOYER TO CRIMINAL PENALTIES AND CIVIL FINES UP TO \$100,000, IN ADDITION TO THE COST OF COMPENSATION, DAMAGES AS PROVIDED FOR THE SECTION 3706 OF THE LABOR CODE, INTERES, AND ATTORNEY'S FEES.

MONTEREY COUNTY HEALTH DEPARTMENT
1270 NATIVIDAD ROAD
SALINAS, CA. 93906

HAZARDOUS MATERIAL QUESTIONNAIRE

ASSESSOR'S PARCEL NUMBER _____

BUSINESS NAME _____ TYPE OF BUSINESS _____

SITE ADDRESS _____ CITY _____

MAILING ADDRESS _____

BUSINESS CONTACT/NAME _____ PHONE _____

PROPERTY OWNER/NAME _____ PHONE _____

1. WILL YOUR BUSINESS/PROPOSED PROJECT BE USING ANY HAZARDOUS MATERIALS SUCH AS OIL, FUELS, SOLVENTS, COMPRESSED GASES, ACIDS, CORROSIVES, PESTICIDES, FERTILIZERS, PAINTS OR OTHER CHEMICALS?
() YES () NO
2. WILL YOUR BUSINESS/PROPOSED PROJECT BE USING HAZARDOUS MATERIALS IN QUANTITIES OF 55 GALLONS AND ABOVE FOR LIQUIDS, 500LBS, AND ABOVE FOR SOLIDS AND/OR 200 CUBIC FEET AND ABOVE FOR COMPRESSED GASES?
() YES () NO
3. WILL YOUR BUSINESS/PROPOSED PROJECT BE USING ANY QUANTITIES OF ACUTELY HAZARDOUS MATERIAL SUCH AS AMMONIA, CHLORINE, SULFURIC ACID, FORMALDEHYDE, HYDROGEN PEROXIDE, METHYL BROMIDE OR OTHER RESTRICTED PESTICIDES?
() YES () NO
4. WILL YOUR BUSINESS/PROPOSED PROJECT BE USING UNDERGROUND STORAGE TANKS TO STORE HAZARDOUS MATERIALS?
() YES () NO
5. WILL YOUR BUSINESS/PROPOSED PROJECT BE GENERATING ANY QUANTITIES OF HAZARDOUS WASTE SUCH AS WASTE OIL, WASTE SOLVENTS ETC.?
() YES () NO
6. WILL YOUR BUSINESS/PROPOSED PROJECT BE EMITTING ANY HAZARDOUS AIR EMISSIONS.
() YES () NO

CERTIFICATION:
I DECLARE UNDER PENALTY OF PERJURY,
UNDER THE LAWS OF THE STATE OF CALIFORNIA, THAT
THE FOREGOING IS TRUE AND CORRECT TO THE
BEST OF MY KNOWLEDGE AND BELIEF.

ANY QUESTIONS REGARDING THIS FORM CAN BE DIRECTED TO:
MONTEREY COUNTY HEALTH DEPARTMENT
DIVISION OF ENVIRONMENTAL HEALTH
1270 NATIVIDAD ROAD
SALINAS, CA. 93906 (831)755-4511

EXECUTED AT:

CITY, STATE

PRINT NAME OF OWNER/OPERATOR _____

SIGNATURE OF OWNER/OPERATOR _____

FOR LOCAL JURISDICTION USE ONLY

1. IS THERE A KNOWN OR PROPOSED SCHOOL, HOSPITAL, DAY CARE, OR LONG TERM CARE FACILITY WITHIN 1,000 FEET OF THIS SITE LOCATION? () YES () NO
2. IS THERE A KNOWN OR PROPOSED SCHOOL, HOSPITAL, DAY CARE, OR LONG TERM CARE FACILITY WITHIN ¼ MILE OF THIS SITE LOCATION? () YES () NO

HEALTH DEPARTMENT CLEARANCE:

SIGNATURE _____ DATE _____

PRINT NAME/TITLE _____

AIR POLLUTION DISTRICT CLEARANCE

SIGNATURE _____ DATE _____

PRINT NAME/TITLE _____

**CITY OF GREENFIELD
ZONING CLEARANCE AND OCCUPANCY PERMIT
APPLICATION**

NOTE: THIS APPLICATION FORM IS FOR ZONING CLEARANCE ONLY, AND DOES NOT AUTHORIZE CONSTRUCTION OR PHYSICAL OCCUPATION OF A STRUCTURE, WHICH DOES NOT COMPLY WITH THE APPROPRIATE BUILDING CODES. IT AUTHORIZES THE ESTABLISHMENT OF A NEW USE FOR WHICH NO CONDITIONAL USE PERMIT IS REQUIRED OR THE SUBSTITUTION OF AN EXISTING CONDITIONAL USE PERMIT WITH ANOTHER, WHICH IS CONSISTENT WITH THE APPROVED USE PERMIT FOR THE SITE.

1. GENERAL INFORMATION

ADDRESS OF THE BUSINESS _____ PHONE _____
NAME OF BUSINESS _____
APPLICANT'S NAME _____ PHONE _____
APPLICANT'S ADDRESS _____
DESCRIPTION OF BUSINESS _____

DATE OF OCCUPANCY _____ PREVIOUS USE _____
NUMBER OF EMPLOYEES _____ BUSINESS HOURS _____ DAYS _____

2. LOCATION INFORMATION

BUSINESS AREA 1ST FLOOR _____ SQ/FT 2ND FLOOR _____ SQ/FT
OUTSIDE AREA FOR STORAGE AND SEATING _____ SQ/FT TOTAL _____ SQ/FT
CHECK ONE _____ SINGLE TENANT BUILDING _____ MULTI-TENANT BUILDING
NUMBER OF PARKING SPACES (TOTAL) _____ FOR YOUR BUSINESS _____
(DO NOT INCLUDE PARKING IN STREET)
CHECK ONE _____ EXISTING SIGN TO BE REFACED _____ NEW SIGN
PROPOSED _____ NO SIGN
**(ALL SIGNS MUST BE CONSITANT WITH THE CITY OF GREENFIELD SIGN
ORDINANCE AND REQUIRES ARCHITECTURAL REVIEW AND MAY
REQUIRE A BUILDING PERMIT)**

3. DECLARATION

I DECLARE UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION, WHICH I HAVE SET FORTH IN THIS APPLICATION, IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE AND THAT I AGREE TO OPERATE THE ABOVE DESCRIBED BUSINESS IN STRICT COMPLIANCE WITH THE CITY ZONING REGULATIONS GOVERNING THAT BUSINESS.
SIGNATURE _____ DATE _____

4. FOR OFFICE USE ONLY

AUTHORIZING ORDINANCE SECTION _____
DATE APPROVED _____ BY _____
DATE DENIED _____ BY _____
REASON FOR DENIAL _____
COMMENTS/STIPULATIONS _____



GREENFIELD POLICE DEPARTMENT BUSINESS EMERGENCY CONTACT

Business Name: _____ **Bus. Tel:** _____

Business Address: _____

Business Owner: _____

Address: _____

Home Tel: _____

Cellular: _____

Fax: _____

Emergency Contacts Other Than Owner:

Name: _____ **Telephone:** _____

Address: _____ **Cellular:** _____

Name: _____ **Telephone:** _____

Address: _____ **Cellular:** _____

Property/Building Owner:

Name: _____

Address: _____

Home Tel: _____

Cellular: _____

Fax: _____

**Please mail or return to Greenfield Police Department 599 El Camino Real,
Greenfield, CA 93927 or Fax to (831) 674-3747**

License & Permit Information-Monterey County

Business License	<p><u>Monterey:</u></p> <ul style="list-style-type: none"> City of Monterey, Revenue Division, 735 Pacific St., Ste A, Monterey, CA 93940 (831) 646-3944 <p><u>Carmel by the Sea:</u></p> <ul style="list-style-type: none"> City Hall, Planning & Building Dept., East Side of Monteverde between Ocean Ave & 7th, P.O. Box CC, Carmel-By-The-Sea, CA 93921 (831) 620-2010 <p><u>Marina:</u></p> <ul style="list-style-type: none"> 211 Hill Crest Avenue, Marina, CA, 93933; (831) 884-1274 <p><u>Seaside:</u></p> <ul style="list-style-type: none"> City Hall, 440 Harcourt Avenue, Seaside, 93955; (831) 899-6715 <p><u>Salinas:</u></p> <ul style="list-style-type: none"> 200 Lincoln Avenue, Salinas, CA, 93901, (831) 758-7211 <p><u>Other areas:</u> Del Rey Oaks: 394-8511; Gonzales: 675-5000; Greenfield: 674-5591; King City: 385-3281; Pacific Grove: 648-3190; Sand City: 394-3054; Soledad: 223-5000</p>	<h2>Frequently Asked Questions</h2> <p>Where do I get a Business License for my company? You can obtain a business license where your business is located. Typically, the City Clerk, Business Office, or Finance Department will issue the licenses for the city. If you are a home-based business in the unincorporated area of Monterey County, you may also be required to obtain a Home Occupational Permit in addition to a business license.</p> <p>What is a Fictitious Business Name Statement? A fictitious business name statement is filed with the County Clerk in the county where your business is located. If the business name is available your filing will grant you the exclusive right to use the name in that county. The filing identifies you to potential creditors as the owner of the business you are starting, buying, or renaming. Once you have filed, you will be required to advertise your filing in the newspaper for four weeks. Upon completion of the advertising, you will be granted the business name.</p> <p>What is a Business Plan and why do I need one? A business plan is considered to be the "road map" for your business operation. A well-written business plan will set forth the goals for your business and guide your current and future operations. Every plan should include information on the history and development of your business, the product or service you offer, your marketing strategy, the ownership structure, personnel requirements, and the financial plan of the business. For the startup business, a business plan acts as a "feasibility study" to determine whether the potential business is viable. A completed business plan can also be used as a tool to gain financing for the business, or to recruit employees. However, the greatest benefit of the plan is that you, the business owner, will have a clear understanding of your business, industry, and marketplace. This knowledge will lead to better decision-making, and ultimately, increased profitability. The SDDC offers monthly Business planning workshop.</p>
California License & Permit Information	CalGOLD http://www.calgold.ca.gov	
Dept of Alcoholic Beverage Control Information	California ABC Office 1137 Westridge Parkway Salinas, CA 93907 (831) 755-1990 http://www.abc.ca.gov/permits/permits.html	
Environmental Health Services	County Health Care Services Agency Monterey: 755-4508; Salinas: 755-4505; King City: 755-4452	
Employer Identification Number	State: California Employment Development Department <ul style="list-style-type: none"> (888) 745-3886 http://www.caljobs.ca.gov Federal: Internal Revenue Service <ul style="list-style-type: none"> 1-800- TAX-FORM http://www.irs.gov 	
Fictitious Business Name	County Clerk's Office 240 Church Street, 3rd Floor, Room 305, P.O. Box 29 Salinas, CA 93902 (831) 755-5450 http://www.co.monterey.ca.us	
Federal Withholding Taxes	Internal Revenue Service (800) 829-4933 http://www.irs.gov	
Incorporation/ LLC/ Limited Partnerships	Secretary of State 1500 11 th Street, Sacramento, CA 95814 (916) 657-5448 http://www.ss.ca.gov/business/be/contact.htm	
Seller's permit	California State Board of Equalization- Salinas Office: 111 E. Navajo Drive, Suite 100, Salinas, CA 93906-2452 (831) 443-3003	
Employment Development Department	480 Webster St., Ste. 150, Monterey, CA 93940 (888) 745-3886 http://www.edd.ca.gov	
Zoning Requirements	Planning Department Monterey: 646-3885; Carmel: 620-2010; Del Rey Oaks: 394-8511; Gonzales: 675-5000; Greenfield: 304-0333; King City: 385-3281; Marina: 884-1220; Pacific Grove: 648-3190; Salinas: 758-7206; Seaside: 899-6825; Soledad: 223-5000	

OBTAINING A SELLER'S PERMIT

Who must obtain a seller's permit?

You must obtain a seller's permit if you:

- Are engaged in business in California, and
- Intend to sell or lease tangible personal property that would ordinarily be subject to sales tax if sold at retail.

The requirement to obtain a seller's permit applies to:

- Corporations
- Individuals
- Limited Liability Companies (LLCs)
- Limited Liability Partnerships (LLPs)
- Limited Partnerships (LPs)
- Partnerships
- Married Co-ownerships
- Registered Domestic Partnerships
- Organizations

Both wholesalers and retailers must apply for a permit.

If you do not hold a seller's permit and will make sales during temporary periods, such as Christmas tree sales and rummage sales, you must apply for a temporary seller's permit. Such permits are normally issued to selling operations lasting no longer than 30 days at one location. Additional information is available on our website at www.boe.ca.gov. Or you may contact our Taxpayer Information Section at 1-800-400-7115, Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), excluding state holidays.

What does "engaged in business" mean?

You are engaged in business in California, even if you are located out of state, if you:

- Have an office, sales room, warehouse, or other place of business in this state (even if the location is only temporary), or
- Have a sales representative, agent, or canvasser operating in this state, or
- Receive rental payments from the lease of tangible personal property located in this state.

There are other activities that may qualify a selling operation as being engaged in business in California. Due to the various rules that apply, you should contact us to determine if you must obtain a permit.

What is meant by "ordinarily subject to sales tax?"

In general, retail sales of tangible personal property in California are subject to sales tax. Examples of tangible personal property include such items as furniture, giftware, hot food products, toys, antiques, and clothing.

In addition, some service and labor costs are taxable if they result in the creation of tangible personal property. For example, if you make a ring for a specific customer, you are creating tangible personal property. Therefore, the total amount you charge for the ring (including the charge for labor) would be taxable. This would also be the case if the customer provided the materials for making the ring.

However, labor costs for making repairs (resetting a diamond, for example) are not taxable since they do not result in the creation of tangible personal property. You are only repairing or reconditioning existing property.

Labor charges to install or apply property that has been sold is not ordinarily subject to sales tax (*note: the labor charge should be stated separately on the bill*). Please refer to [publication 108, Labor Charges](#). See the “[For More Information](#)” page at the back of this publication.

There are many rules governing what is taxable. You are encouraged to call 1-800-400-7115 for information on what is taxable for your business. You may also order a publication designed for your type of business or request copies of regulations that explain the law more fully.

How do I apply for a permit?

You can apply online for a permit or license using eRegistration ([eReg](#)) available on our website at www.boe.ca.gov. eReg is also available in our [field offices](#). Please contact our Taxpayer Information Section for assistance at 1-800-400-7115.

If I apply for a permit, what information do I need to provide?

You will be asked to furnish:

- Your social security number (corporate officers excluded).
- The name and location of a bank where you have an account.
- Names of your suppliers.
- Name of bookkeeper, accountant, or other person maintaining your business records.
- Name and address of a personal reference.
- Your projected monthly sales and the amount of those sales that are taxable.
- A photocopy of your driver license (if you are mailing your application). This is to ensure the accuracy of the information provided and to protect against fraudulent use of your identification numbers.
- Your email address for the business.

Additional information may be required.

If you have partners, or if your business is managed by corporate officers or limited liability company managers, members, or officers, those individuals will also be asked to furnish some of the information listed above.

Is information regarding my account subject to disclosure?

Your records are generally covered by state laws that protect your privacy. However, under certain circumstances we may release to the public the information printed on your seller’s permit, account start and closeout dates, and names of business owners or partners. We may also share information regarding your account with certain state and federal agencies, local governments, and private firms authorized to represent them. 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 your accountant, attorney, or any other person you designate.

Do I need more than one permit?

If you have more than one place of business (located at a different address), you may obtain a separate permit for each location. Generally, it is possible to obtain a consolidated permit for multiple business outlets. A consolidated permit has sub-permits issued for each location. At the time you apply for a permit, be sure to provide information for all business locations.

Do I need a permit if I only keep stocks of merchandise in California?

You are not required to hold a seller’s permit if all of your sales are made exclusively in interstate or foreign commerce. If you make sales both in and outside of California, at least one permit must be held when you maintain

stocks of merchandise in this state. You are also required to hold permits for warehouses or other places in California where merchandise is stored for delivery or to fulfill sales. This is true even if merchandise is used to fulfill your sales made outside California.

Is there a fee charged for a seller's permit?

No. The permit is free. However, under certain circumstances, we may require a security deposit.

When would the BOE require a security deposit?

We may require a security deposit if your permit is ever revoked, or to cover any unpaid taxes that may be owed in the event your business closes. The amount of the deposit is determined when you apply for the permit. If you maintain a good record of filing and paying your taxes on time, the deposit may be refunded.

If I am no longer in business, can I keep my seller's permit?

No. Your permit is valid only so long as you are actively engaged in business as a seller. If you are no longer conducting business as a seller, you should return your permit to us for cancellation. For more information, see the chapter, "[Buying, Selling, or Discontinuing a Business](#)." We will cancel your permit if we find that you are no longer engaged in business as a seller.

Should I tell the BOE if I change my business, mailing, or email address?

Yes. We will need to update our records. Call our Taxpayer Information Section or visit one of our [field offices](#) to make the changes.

If the ownership of my business changes, do I need to let you know?

Yes. You must notify us directly of any changes in ownership of your business. As explained on [page 14](#), if ownership records are not kept current, previous owners are generally liable for taxes, interest, and penalties incurred by the business after the transfer.

Incorporating a business or forming a partnership or limited liability company is considered a change of ownership and must be reported. You must notify us directly of any ownership changes. Publishing this information in a newspaper or reporting it to another state agency is not sufficient notice to us.

In addition, if you add or drop a partner, you should notify us immediately. Notifying us in a timely manner could help limit the personal liability of the departing partner for tax, penalty, and interest charges incurred by the business after the partner's departure.

If my spouse or registered domestic partner and I have a seller's permit and we divorce or legally separate and the business is awarded to the other party, should I notify the BOE?

Yes. This is considered the same as a change of ownership and should be reported. You should let us know in writing that you are no longer involved in the operation of the business. A legal separation or divorce decree awarding the business to one person, without written notification to us of the change, is not sufficient notice.

Is my seller's permit the same as a business license?

No. You should contact your local business license department to obtain a separate business license. To locate the department, check the government pages of your telephone directory (for example, look for the terms "license" or "business license" under City Government Offices and County Government Offices).

Should I be registered to pay other taxes?

See [pages 21-22](#) for information on some of the other tax programs we administer. You should also check with other state, federal, and local taxing and licensing authorities about any registration requirements they may have. For example, do you need to be registered with the Franchise Tax Board (www.ftb.ca.gov) or the Employment Development Department (www.edd.ca.gov)? The [California Environmental Protection Agency](#) offers extensive information on state, local, and federal permit requirements at www.calgold.ca.gov. For information regarding how your out-of-state corporation can qualify to transact business in the state of California, you may visit the Secretary of State's website at www.sos.ca.gov. Also, see California's Tax Service Center at www.taxes.ca.gov, for information regarding the minimum franchise tax for corporations.

Are my business records subject to audit?

Yes. We may audit your records to determine whether you have paid the correct amount of tax (see the chapter entitled "[Keeping Records](#)" for information on the types of records you must retain and for how long). The audit may determine that you owe tax, that you are entitled to a refund, or that you have paid the correct amount. In general, you may be audited in three-year intervals, at the time you close out your permit, or in connection with an audit on another permit you hold. Audits may also be initiated as a result of information received from outside sources.

What are my obligations as a permit holder?

As a permit holder, you are required to:

- Report and pay sales and use taxes.
- Keep adequate records.

You are also required to notify us if you:

- Change your business or mailing address.
- Change the ownership of your business.
- Sell your business.
- Buy another business.
- Discontinue your business.

As you do more business electronically with BOE, you should also notify us if you change your business email address.

FOR MORE INFORMATION

For additional information or assistance with how the Sales and Use Tax Law applies to your business operations, please take advantage of the resources listed below.

TAXPAYER INFORMATION SECTION

1-800-400-7115

TTY:711

Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. In addition to English, assistance is available in other languages.

FIELD OFFICES

City	Area Code	Number
Bakersfield	661	395-2880
Culver City	310	342-1000
El Centro	760	352-3431
Fairfield	707	427-4800
Fresno	559	440-5330
Irvine	949	440-3473
Norwalk	562	466-1694
Oakland	510	622-4100
Rancho Mirage	760	770-4828
Redding	530	224-4729
Riverside	951	680-6400
Sacramento	916	227-6700
Salinas	831	443-3003
San Diego	858	385-4700
San Francisco	415	356-6600
San Jose	408	277-1231
Santa Rosa	707	576-2100
Van Nuys	818	904-2300
Ventura	805	677-2700
West Covina	626	480-7200

Out-of-State Field Offices

Chicago, IL	312	201-5300
Houston, TX	281	531-3450
New York, NY	212	697-4680
Sacramento, CA	916	227-6600

INTERNET

www.boe.ca.gov

You can log onto our website for additional information—such as laws, regulations, forms, publications, and policy manuals—that will help you understand how the law applies to your business.

You can also verify seller's permit numbers on the BOE website (look for "[Verify a Permit/License](#)") or call our toll-free automated verification service at 1-888-225-5263.

Multilingual versions of publications are available on our [website](#) at www.boe.ca.gov.

Another good resource—especially for starting businesses—is the California Tax Service Center at www.taxes.ca.gov.

FAXBACK SERVICE

Our faxback service, which allows you to order selected publications, forms, and regulations, is available 24 hours a day. Call 1-800-400-7115 and choose the fax option. We'll fax your selection to you within 24 hours.

TAX INFORMATION BULLETIN

The quarterly Tax Information Bulletin (TIB) includes articles on the application of law to specific types of transactions, announcements about new and revised publications, and other articles of interest. You can find current and archived TIBs on our website at www.boe.ca.gov/news/tibcont.htm. Sign up for our BOE updates email list and receive notification when the latest issue of the TIB has been posted to our website.

FREE CLASSES AND SEMINARS

Most of our statewide field offices offer free basic sales and use tax classes with some classes offered in other languages. Check the Sales and Use Tax Section on our website at www.boe.ca.gov for a [listing of classes and locations](#). You can also call your local field office for class information. We also offer [online seminars](#) including the Basic Sales and Use Tax tutorial and how to [eFile](#) that you can access on our website at any time. Some online seminars are also offered in other languages.

WRITTEN TAX ADVICE

For your protection, it is best to get tax advice in writing. You may be relieved of tax, penalty, or interest charges that are due on a transaction if we determine that we gave you incorrect written advice regarding the transaction and that you reasonably relied on that advice in failing to pay the proper amount of tax. For this relief to apply, a 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.

Please visit our website at: www.boe.ca.gov/info/email.html to email your request. Email encryption allows us to provide a safe and secure way of transmitting confidential information electronically. Instructions for registering and receiving encrypted emails is posted to our website. You may also send your request in a letter to: Audit and Information Section, MIC:44, State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0044.

TAXPAYERS' RIGHTS ADVOCATE

If you would like to know more about your rights as a taxpayer or if you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor), please see [publication 70, Understanding Your Rights as a California Taxpayer](#), or contact the [Taxpayers' Rights Advocate Office](#) for help at 916-324-2798 (or toll-free, 1-888-324-2798). Their fax number is 916-323-3319.

If you prefer, you can write to: Taxpayers' Rights Advocate, MIC:70; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0070.