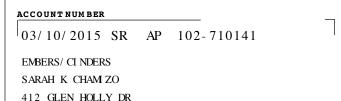
CALIFORN IA STATE BOARD OF EQUALIZATION

## SELLER'S PERM IT



PASADENA, CA 91105-2122

IS HEREBY AUTHORIZED PURSUANT TO SALES AND USE TAX LAW TO ENGAGE IN THE BUSINESS OF SELLING TANG BLE PERSONAL PROPERTY AT THE ABOVE LOCATION. THIS PERM IT IS VALID ONLY AT THE ABOVE ADDRESS.

THE PERM IT IS VALID UNTIL REVOKED OR CANCELED AND IS NOT TRANSFERABLE. IF YOU SELL YOUR BUSINESS OR DROPOUT OF A PARTNERSHIP, NOTIFY US OR YOU COULD BE RESPONSIBLE FOR SALES AND USE TAXES OWED BY THE NEW OPERATOR OF THE BUSINESS.

Notvalid at any other address

NOTICE TO PERM ITTEE:

You are required to obey all Federal and State laws that

regulate or control your

business. This perm it does not allow you to do

otherwise.

For general tax questions, please callour Custom er 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.

BOE-442-R REV.16 (11-14)

## A MESSAGE TO OUR NEW PERM IT HOLDER

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

- Visiting ourwebsite atwww boe cagov
- · Visiting a field office
- Attending a Basic Sales and Use Tax Law class offered at one of our field offices
- Sending yourquestions in writing to any one of our offices
- Calling our to Il-free Custom erService Centerat 1-800-400-7115 (TTY:711)

As a seller, you have the right to issue resale certificates form exchandise that you intend to resell. You also have the responsibility of notm is using resale certificates. While the sales tax is in posed upon the retailer,

- You have the right to seek rein bursem entof the tax from your custom er
- You are responsible for filing and paying yoursales and use tax returns timely
- You have the right to be treated in a fair and equitable manner by the employees of the California State Board of Equalization (BOE)
- You are responsible for following the regulations set forth by the BOE

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 BOE representative when requested. You are also expected to notify us if you are buying, selling, adding a boation, or discontinuing your business, adding or dropping a partner, officer, or member, or when you are moving any or all of your business boations. If it becomes necessary to sumender this permit, you should only do so by mailing it to a BOE office, or giving it to a BOE representative.

If you would like to know more about your rights as a taxpayer, or if you are unable to resolve an issue with the BOE, 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 perm it at the address forwhich it was issued and at a location visible to your custom ers.