## DISPLAY CONSPICUOUSLY AT PLACE OF BUSINESS FOR WHICH ISSUED

## CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## TEMPORARY SELLER'S PERMIT

Valid August 15, 2021 through September 1, 2021

ACCOUNT NUMBER

250879296 - 00001

BYRON VON ROSENBERG 2000 E CONVENTION CENTER WAY ONTARIO CA 91764-5633

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 TRANFERABLE.



Office of Control: Western States 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.

For general tax questions, please call our Customer Service Center at 1-800-400-7115 (CRS: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
- 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 (CRS: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.

California Department of Tax and Fee Administration

Business Tax and Fee Division