

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

SELLER'S PERMIT

8721

(Revised 12/01)

Obtain seller's permits, free of charge, by applying to the BOE. Consolidate sales from several locations within an agency in a single return under one seller's permit. State agencies reporting both sales and use tax will do so under the seller's permit. Application forms for a seller's permit can be obtained from the BOE Information Center and Faxback service at 1-800-400-7115 or downloaded from the BOE website at <http://www.boe.ca.gov/>.