



# CDTFA

CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

DISPLAY CONSPICUOUSLY AT PLACE OF BUSINESS FOR WHICH ISSUED

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

## SELLER'S PERMIT



**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.

## Operating Without a Valid Seller's Permit – Criminal Citation

*The California Department of Tax and Fee Administration (CDTFA) has found you to be in violation of the Sales and Use Tax Law by operating a business either without a seller's permit or with a revoked permit—a misdemeanor violation of Revenue and Taxation Code section 6071.*

*Over the last several months, staff from the CDTFA's office has made numerous attempts to have you secure a seller's permit or clear the cause of your revoked permit. Because you have not complied with these requests, the CDTFA office has referred your case to our Investigations Division for criminal citation and prosecution.*

## **Why have I come to your business today?**

I am here today to give you a final opportunity to acquire a seller's permit from the CDTFA or clear the revoked status of your existing permit prior to citation. As an Investigator from the Investigations Division I will:

- show you my identification and badge, and give you my business card;
- explain fully the reason for my visit;
- inform you of the consequences of failing to comply with the law; and
- advise you that you are being given five (5) business days from today to acquire a seller's permit or clear the revoked status of your existing permit.

## **What is a criminal citation?**

A criminal citation is a Notice to Appear in court for the commission of a criminal misdemeanor violation. Criminal citations are prosecuted by the city or district attorney's office and require violators to appear in court on the date and time specified on the citation. Failure to appear in court on the date designated may result in the issuance of a bench warrant by the court.

## **What can I do to avoid a citation?**

To avoid criminal citation and prosecution, you should immediately secure your seller's permit or clear the cause of your revoked permit.

You can register online for a seller's permit on the CDTFA website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). Online registration is also available at CDTFA offices. To reinstate your revoked permit, you must contact the CDTFA office for assistance in clearing the cause of the revocation. To locate your local CDTFA office, go online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or contact our Customer Service Center at 1-800-400-7115 (TTY:711).

## **What happens if I don't get my permit or clear the revoked status?**

If you have not acquired a seller's permit or cleared the revoked status of your account within the five-day grace period, I will return to:

- issue you a criminal citation for operating without a permit or while in revoked status, as appropriate;
- inform you of the date you are to appear in court; and
- answer any related questions you may have.

## **What happens after I'm issued a citation?**

- The court may send you a courtesy notice of hearing.
- You must appear in court on the date and time indicated on the citation or hearing notice.
- If you do not appear, the court may issue a warrant for your arrest.
- Your case will be heard before a judge.
- At the discretion of the court, you may be fined up to \$5,000 and/or sentenced to time in jail, not to exceed one year.
- The city or district attorney's office could seek to impose additional penalties pursuant to the Unfair Business Practices Act (Chapter 4, Business & Professions Code).
- In addition to any fines or penalties imposed by the court, you will remain liable for payment of any taxes, interest, and/or penalties assessed by the CDTFA.

Note: Even if you are issued a criminal citation, it is to your benefit to make every effort to acquire or reinstate your California seller's permit, pending your court hearing.

For more information regarding the citation process, you may contact the CDTFA Investigations Division at 1-916-324-0105.

## Taxpayers' Rights Advocate Office

Our Taxpayers' Rights Advocate Office helps taxpayers who have not been able to resolve a matter through routine channels, who want information about procedures related to a particular situation, or when there appears to be a violation of taxpayer rights. You may call the office toll-free at 1-888-324-2798 or contact them at [www.cdtfa.ca.gov/tra](http://www.cdtfa.ca.gov/tra). The office will independently investigate your issue and respond.

## For more information . . .

### Investigations Division

California Department of  
Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0042  
Call: 1-916-324-0105  
FAX: 1-916-324-1578

### Website

[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

### Customer Service Center

1-800-400-7115 (toll-free)  
TTY:711

**CDTFA.CA.GOV**

THANK YOU FOR CONNECTING WITH US



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