#### **Office Use Only**

Date Received:	
Received By:	



# BUSINESS LICENSE DEPARTMENT (562) 866-9771 Extension 2622

# **Sidewalk Vendor Procedure**

Date:				
Business Name: _				
Owner:				
Telephone:	First	Middle	Last —	
_	-	• •	City of Lakewood for a Sidewalk Vendor und Government Code Section 51036, et sec.	ler
Please provide th	ne City of Lakewood the	following documents:		
Completed S	Sidewalk Vendor Permit A	Application and \$50 fee (A	Attached).	
Completed b	ousiness license applicatio	n and \$610 tax (Attached)	).	
Live Scan a	nd \$100 investigation fee	for all employees. (Attach	ned)	
Copy of val	id CA driver license for a	ny employee or operator.		
Copy of Los	s Angeles County Health	Permit. (Attached)		
Copy of Cal	lifornia Seller's Permit. (A	Application instructions att	tached)	
Photos of Pr Conveyance	ushcart, Stand, Display, Po	edal-Driven Cart, Wagon,	Showcase, Rack or other non-motorized	
"Hold Harm	nless Agreement" signed b	by owner of business (Atta	ached).	
\$500,000 lia	ability insurance naming t	he City of Lakewood as ac	dditionally insured	
Aerial imag	e of your daily route and/o	or stationary location		
Hours of op	eration A.M to _	P.M		



# **CITY OF LAKEWOOD**

# **APPLICATION FOR SIDEWALK VENDORS (LMC 6405.1)**

In addition to the requirements of the Lakewood Municipal Code 6405, other applicable rules and regulations, all applicants are required to obtain a permit before the issuance of a business license.

• Please Select One:		
□Pushcart □Stand □Displ	ay □ Pedal-driven Cart □Wa	gon □Showcase □Rack or
☐Other Nonmotorized Conve	yance (please specify):	<del></del>
Vendor Location: (address or	cross streets)	
Complete description of the fo	ood or merchandise offered for	sale or exchange:
Complete description of any a receptacles, chairs, umbrellas	•	njunction with sales (i.e., tables, trash
Days and Hours of Operation:		
Applicant Information:		
		ax ID #:
		_Phone:
Mailing Address:		
Email Address:		Zip:
• Business Information:		
Business Name:	Phone:	
Address*:		
		Zip:
Type of Entity:	Email Address:	



#### **CITY OF LAKEWOOD SIDEWALK VENDOR PERMIT**

Location:	Times:	Permit Number:	Permit Valid:	
Permit Issued To:		Contact Person:	Phone Number:	

Pursuant to Lakewood Municipal Code ("LMC") Chapter 6405, relating to sidewalk vending and solicitors, the City of Lakewood ("City") grants permission to the Permittee listed above, to vend/solicit upon the City's sidewalks and/or pedestrian paths at the place and time specified above. In addition to the general terms and conditions contained in the LMC, the use is conditional and subject to the following additional limitations:

- 1. UNOBSTRUCTED ACCESS AND CLEARANCE. Permittee must allow all property owners, pedestrians, and vehicles unobstructed access to businesses, residences, and public property at all times. City's representatives have the right to inspect the pushcart, stand, display, pedal-driven cart, wagon, showcase, rack, or other nonmotorized conveyance ("Vending Conveyance") and/or any ancillary vending items at any time for any purpose. Permittee waives any and all claims for damages to any Vending Conveyance, ancillary vending items, or the business associated incurred as the result of Permitee's use of public property. Permittee must also maintain a clearance of not less than four feet (48-inches) upon every sidewalk or pedestrian path in order to comply with the Americans with Disabilities Act.
- **2. REIMBURSEMENT FOR DAMAGES.** Permittee must reimburse City for any damages inflicted on Cityowned facilities or public property by Permittee.
- **3. REMOVAL OF VENDING CONVEYANCE AND ANCILLARY VENDING ITEMS.** Permittee must immediately remove the Vending Conveyance and any ancillary vending items at Permittee's expense upon notice from City. Should Permittee fail to timely remove the Vending Conveyance or any ancillary vending items on such notice, Permittee will pay any costs incurred by City in removing and storing the Vending Conveyance and any ancillary vending items. No Vending Conveyance or ancillary vending items or equipment may be left unattended or chained or fastened to any pole, sign, tree or other object in the public right of way. Permittee understands that any Vending Conveyance or ancillary vending items in violation of this subsection will be confiscated.
- **4. NON-TRANSFERABLE.** This Permit is not transferable or assignable. Any attempt to transfer the Permit will immediately terminate the Permit.
- **5. COMPLIANCE WITH LAW.** Permittee must perform all work in accordance with City policies, standards and ordinances and obtain all applicable permits needed for operation of the Vending Conveyance and any ancillary vending items. Permittee may not place merchandise directly onto the public right-of-way. Permittee may not offer services or any illegal or counterfeit merchandise.
- **6. OPERATION IN CITY PARKS**. Permittee may not operate vending tricycles, icicle trikes, bicycle vending carts or the like, in any City park.

- **7. OTHER OPERATING REQUIREMENTS.** Permittee whether roaming or stationary understands that it will not operate:
  - A. Within 15 feet of an intersection;
  - B. Within 10 feet of a driveway;
  - C. Within 5 feet of any alleyway;
  - D. Within 5 feet of any fire hydrant, fire call box or other emergency facility;
  - E. Within a marked bus zone;
  - F. Within 18 inches from the edge of the curb;
  - G. Where placement impedes the flow of pedestrian traffic by reducing the clear space to less than 6 feet, or impedes egress from, access to or the use of abutting property;
  - H. Within 25 feet of the entrance or exit to any building;
  - I. Within 1000 feet of any K-12 school between the hours of 6:00 am and 6:00 pm every day of the week;
  - J. Within 500 feet of a certified farmer's market, swap meet, or area designated for a special event, during their limited duration;
  - K. Within a parking lot of a City park or public facility;
  - L. Within medians, parkways or on streets and roadways;
  - M. Using an electrical outlet or power source that is owned by the City, or any other entity, other than the Sidewalk Vendor's own source;
  - N. With a Sidewalk Vending receptacle that contains or uses propane, natural gas, batteries, barbecue grills, charcoal, generators or other explosive or hazardous materials.
  - O. By throwing, depositing, or leaving, or permitting to be thrown, deposited, or left, any trash, food, fluids, liquids, grease or hazardous materials in or upon any street, sidewalk, path, gutter, storm drain, inlet, catch basin, or other drainage structure, on private or public property;
  - P. Without personal identification on their person at all times;
  - Q. Without being in compliance with all applicable federal, state and local laws;
  - R. Using equipment that emits amplified sounds of any kind
- **8. LITTER-FREE.** Permittee must keep the area around them clean and free of trash (no less than a 300-foot radius) during the Permittee's hours of operation and must pick up and properly discard any trash associated with their activities before leaving the area upon termination of the day's activities. Permittee will not dispose of customer trash in existing receptacles provided by the City.
- **9. PERMIT DISPLAY.** The city-issued sidewalk vending permit must be displayed in plain view at all times. **10. REQUIREMENTS APPLICABLE TO STATIONARY VENDORS.** In the event that Permittee is a "stationary sidewalk vendor," as that term is defined in LMC Chapter 6405, Permittee agrees to the following:
  - A. Permittee will not operate in any of the City's residential zones;
  - B. Permittee will not operate within any other city-owned park with an operative agreement between the city and a concessionaire for the exclusive sale of food or merchandise by the concessionaire;
  - C. If Permittee stores, prepares, packages, serves, vends, or otherwise provides food, Permittee agrees to operate within 200 feet of an approved and readily available toilet

City of Lakewood Sidewalk Vendor Permit Page 3 of 4

- and handwashing facility whenever Permittee is stopped to conduct business for more than a one-hour period; and
- D. Permittee will provide a trash receptacle and recycling container for customers' proper disposal of customer trash during Permittee's hours of operation. A Sidewalk Vendor may not dispose of customer trash in existing receptacles provided by the City or any other trash receptacles not provided by the Sidewalk Vendor.
- **11. INDEMNIFICATION**. Permittee indemnifies, will defend (at City's request and with counsel satisfactory to City), and holds City harmless from and against any claim, action, damages, costs (including without limitation, attorney's fees), injuries, or liability, arising out of Permittee's acts, errors or omissions, negligence, or wrongful conduct (regardless of City's passive negligence, if any) in connection with this Permit, except for such negligence caused solely by City. For purposes of this section "City" includes the city of Lakewood's officers, officials, employees, agents, representatives, and volunteers.

#### 12. INSURANCE.

- A. At all times this Permit is effective, Permittee will procure and maintain commercial general liability insurance with a coverage minimum of \$500,000.
- B. Commercial general liability insurance will meet or exceed the requirements of the most recent ISO-CGL Form unless City's Risk Manager determines that ISO-CGL Form No. CG 00 01 11 85 or 88 is required. The amount of insurance set forth above will be a combined single limit per occurrence for bodily injury, personal injury, and property damage for the policy coverage. Liability policies will be endorsed to name City, its officials, and employees as "additional insureds" under said insurance coverage and to state that such insurance will be deemed "primary" such that any other insurance that may be carried by City will be excess thereto. Such insurance will be on an "occurrence," not a "claims made," basis and will not be cancelable or subject to reduction except upon thirty (30) days prior written notice to City.
- C. Permittee will furnish to City duly authenticated Certificates of Insurance evidencing maintenance of the insurance required under this Agreement, endorsements as required herein, and such other evidence of insurance or copies of policies as may be reasonably required by City from time to time. Insurance must be placed with insurers with a current A.M. Best Company Rating equivalent to at least a Rating of "A:VII."
- **13. VALIDITY.** The sidewalk vending permit is valid for 12 months after being issued unless revoked or suspended, and may be renewed early, before expiration. Sidewalk vending permits are issued to persons, not pushcarts, wagons, or other nonmotorized conveyances. Sidewalk vending permits are nontransferable.
- **14. ENFORCEMENT**. Should City determine it necessary to take legal action to enforce any of the provisions of these conditions, and such legal action is taken, the Permittee will be required to pay any and all costs of such legal action, including reasonable attorney's fees, incurred by City, even if the matter is not prosecuted to a final judgement or is amicably resolved, unless City should otherwise agree with applicant to waive said fees or any part thereof. The foregoing will not apply if the Permittee prevails on every issue in the enforcement proceeding.

City of Lakewood Sidewalk Vendor Permit Page 4 of 4

<b>15. DECLARATION.</b> I affirm, under penalty of perjury under the laws of California one declarations:	of the following
() I have and will maintain a certificate of consent of self-insure for workers' compete the Director of Industrial Relations as provided for by Labor Code § 3700 for Permit N Policy No	
() I have and will maintain workers' compensation insurance as required by Labor ( performance of the work under Permit No My work insurance carrier and policy number are:  Carrier	
Policy Number	
Expiration Date	
Name of Agent	
Phone #	
() I certify that, in the performance of the work under Permit No	ompensation laws n provisions of ill automatically s original permit to to do so will be of Lakewood does
I, the applicant for the permit described all acknowledge that I have read the terms and conditions of this addendum; that the teare acceptable and agree to abide by, comply with, and accept full and complete respective.	erms and conditions
Dated this day of, 20	
By:	

# CITY OF LAKEWOOD BUSINESS LICENSE

Business License Division, P.O. Box 220, Lakewood, CA 90714 Tel: 562-866-9771 x 2622, E-mail: BusLic@Lakewoodcity.org



#### ANNUAL BUSINESS LICENSE APPLICATION (JULY 01- JUN 30)

\*\*APPLICANT MAY SUBMIT NEW BUSINESS LICENSE APPLICATION IN PERSON OR BY MAIL. ADDITIONAL DEPARTMENT APPROVAL MAY BE REQUIRED

PLEASE FILL ALL APPLICABLE ITEMS. FIELDS WITH AN ASTERIS	SK (*)	ARE REQUIR	RED. PLEA	SE PRINT CL	EARLY:				
Business Name/ DBA*:					Business Phone *:		Business Email Address:		
Name of Owner*:					Phone:		Email Address:		
Business Address*:	;	Ste./Apt.		City	City		Z	Zip	
Mailing Address (if different from above):	,	Ste./Apt.		City State				Zip	
Describe your Business Operations*:									
Federal I.D./Last 4-digit of Social Security#*: State Contractor No.(co	ontract	ors only):	ABC Lice	ense No: Industrial Waste Permit No.:			Resale No.		
Ownership: Corporation Partnership		Sole Propriet	or						
Type of Business*: Retail Wholesale Man	ıufactuı	ring H	ome Occu	pation (	Other:				
No. of Employees (including self)*  Annual Gross Receipt \$	o. of Employees (including self)*  Annual Gross Receipts (estimate)					t Count (Vending Machines, etc)  Other Tax Units			
Pro-rated Fee Schedule: (Please adjust fee based on the	e appli	cation date	<u> </u>					ı	
☐ Jul 1 <sup>st</sup> – Sep 30 <sup>th</sup> <b>Payment 100%</b> ☐ Oct 1 <sup>st</sup> – Dec 31 <sup>st</sup> <b>P</b> i	ro-rate	90% □	Jan 1 <sup>st</sup> – N	Mar 31 <sup>st</sup> <b>Pro-r</b>	ate 60%	Apr 1 <sup>st</sup> – Jur	30 <sup>th</sup>	Pro-ra	te 30%
NAMES OF OWNERS, PARTNERS, OR CORPORATE OFFICERS:									
Name of Second Business Owner/Officer : Title:					Email Address: Phone:				
ADDITIONAL INFORMATION:						•			
Name of Business Property Owner/Landlord (If Leased):									
Address:					Telephor	e No.			
I DECLARE, UNDER PENALTY OF PERJURY, THE ABOVE STATE	MENT	S TO BE TRU	JE AND C	ORRECT.					
APPLICANT NAME (Please Print)*:					TITLE:				
APPLICANT SIGNATURE*:					DATE:				
		OFFICE USE	ONLY						
Business License No:				Base Rate:			\$	3	
Zoning:				Employee Ca	alculations:	x \$5.00	\$	;	
CUP No. DRB No.:	Gross Receipt Calculations:								
Industrial Waste Permit #:				Unit Calculati	ions:		\$	3	
				Penalties: \$		Prorate Disco	ount: (		000%)
Department Approval: Date:		_		State Manda	ated Fee*: (This	amount is n	ot pro	rated)	\$4.00
Notes:				TOTAL TAXE	S DUE: \$			•	
Rev. January 2018									

#### CITY OF LAKEWOOD BUSINESS LICENSE INSTRUCTIONS/ FEE SCHEDULE

**NEW BUSINESSES:** Each person subject to a license tax shall apply for a license prior to beginning business.

The City of Lakewood's business license calendar year begins July 1, and ends on June 30. All Applications for a City License must be renewed **by June 30** of the current license year.

**Automotive dealers, grocers, and gasoline service stations** are \$85.00 annually plus \$0.07 per \$1,000 in gross receipts over \$500,000.

**Retail services and wholesale sales** (i.e. restaurants with no alcoholic beverages, restaurants with beer and wine, restaurants with liquor) are \$85.00 annually plus \$0.15 per \$1,000 in gross receipts over \$100,000.

**General Services** (i.e. beauty salons, nail salons, janitorial services, filming, and real estate offices) are \$85.00 annually plus \$5.00 per employee in excess of one.

**Professional Services** (i.e. doctor, dentist, chiropractor, massage therapist) are \$120.00 annually per professional and \$5.00 per non-professional.

Home occupation businesses are \$50.00 annually.

**General Contractors** are \$120.00 annually and \$5.00 per employee in excess of one.

Plumbing, heating, air conditioning, electrical, refrigeration, framing, and swimming pool contractors are \$100.00 annually plus \$5.00 per employee in excess of one.

All other contractors are \$85.00 annually plus \$5.00 per employee in excess of one.

Delivery Services are \$85.00 annually.

Multiple dwellings are \$33.00 per first four units and \$3.50 per additional unit annually.

Christmas tree and pumpkin lots are \$250.00 per season per location.

If your business does not fall into one of the above listed categories, please contact the Business License office at (562) 866-9771 extension 2622 for clarification and rates.

Business licenses are not transferable.

A fee of \$8.00, payable to the City of Lakewood, shall be charged to make changes to the license.

# \*Effective January 1, 2018, a state mandated fee of \$4.00 shall be charged to all business license applications and renewals per Assembly Bill 1379. Please add the \$4.00 mandated fee to your base rate.\*

"Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies: The Division of the State Architect at <a href="www.dgs.ca.gov/dsa/Home.aspx">www.dgs.ca.gov/dsa/Home.aspx</a>, The Department of Rehabilitation at <a href="www.rehab.cahwnet.go">www.rehab.cahwnet.go</a>, or The California Commission on Disability Access at <a href="www.ccda.ca.gov">www.ccda.ca.gov</a>."

#### Late Filing Penalty (for renewals):

10% penalty will be applied on August 1st 15% penalty will be applied on September 1st 25% penalty will be applied on October 1st 50% penalty will be applied on November 1st For questions and inquiries, please contact: City of Lakewood- Business License Office

P.O. Box 220.

Lakewood, CA 90714

Dhama: (ECO) 000 0774

Phone: (562) 866-9771 ext. 2622

Fax: (562) 866-0505

Email: Buslic@lakewoodcity.org

\*Please Note: New Lakewood business applications and applications requiring City permits will require an original signature.

Rev. January 2018



# REQUEST FOR LIVE SCAN SERVICE

Applicant Submission		
CAO190094 ORI (Code assigned by DOJ)	License Certification Permit Authorized Applicant Type	
Type of License/Certification/Permit OR Working Title (Maximum 30 characters -	if assigned by DOJ, use exact title assigned)	
Contributing Agency Information:		
LASD MAJOR CRIMES BUREAU LICENSE	07253	
Agency Authorized to Receive Criminal Record Information	Mail Code (five-digit code assigned by	DOJ)
11515 S. COLIMA RD. ROOM E106A Street Address or P.O. Box	MICHELLE HAUSER Contact Name (mandatory for all school	ol submissions)
WHITTIER         CA         90604           City         State         ZIP Code	(562) 946-7230 Contact Telephone Number	
Applicant Information:		
Last Name	First Name	Middle Initial Suffix
Other Name (AKA or Alias) Last	First	Suffix
Date of Birth Sex Male Female	Driver's License Number	
Height Weight Eye Color Hair Color	Number (Agency Billing Number)	
Place of Birth (State or Country) Social Security Number	Misc. Number (Other Identification Number)	
Home Address Street Address or P.O. Box	City	State ZIP Code
Your Number: MH246335  OCA Number (Agency Identifying Number)	Level of Service:   DOJ  (If the Level of Service indicates FBI, the criminal history record information of the	FBI e fingerprints will be used to check the e FBI)
If re-submission, list original ATI number: (Must provide proof of rejection)	Original ATI Number	
Employer (Additional response for agencies specified by statute):		
Employer Name	Mail Code (five digit code assigned by	DOJ)
Street Address or P.O. Box		
City State ZIP Code	Telephone Number (optional)	
Live Scan Transaction Completed By:		
Name of Operator	Date	
Transmitting Agency LSID	ATI Number	Amount Collected/Billed



# MOBILE FOOD FACILITY / COMMISSARY APPLICATION FOR PUBLIC HEALTH PERMIT / LICENSE



Completed application must be submitted with all supporting documents for review.

OWNER INFORMATION											
	FIRST NAME			M	IDDLE NAME			LAST NAME			
	RIVER LICENSE	OR OTHER ID				PHON	NE NUMBER				
PE	RSONAL EMAIL						BUSINES	S START DATE			
				AND /	OR IF COI	RPORATIO	ON	•			
	NAME OF CO	RPORATION									
	EIN NUMBER					PHONE	NUMBER				
COR	PORATE EMAIL							S START DATE			
00.1				COMMISS	ARY / SITE	INFORM		, , , , , , , , , , , , , , , , , , , ,			
COM	MISSARY NAME				•						
				ENDING STRE	ET NUMBER		FRACTION		STREET DIRECT	TION	
31	REET NUMBER			LINDING STAL	LI NOIVIBLE		FRACTION				
D.(	STREET NAME						LINUT TVDE		STREET	ITPE	
PC	OST STREET DIR						UNIT TYPE		UNIT		
	CITY						STATE		ZIP CODE		
	HONE NUMBER						FAX				
COM	AISSARY EMAIL				4411110	DDFCC					
	0485.05			IV	AILING A	DDKE22					
	CARE OF										
ST	REET NUMBER			ENDING STRE	EET NUMBER		FRACTION		STREET DIRECT		
	STREET NAME								STREET	TYPE	
PC	OST STREET DIR						UNIT TYPE		UNIT		
	CITY						STATE		ZIP CODE		
					PERMIT D	ETAILS					
SELECT TY	PE OF PERMIT	<u> </u>									
Х	TYPE OF PERM	IT				Х	TYPE OF PEI	RMIT			
	MOBILE FOOD	FACILITY LOW RIS	SK CART (1301)				FOOD VEHIC	CLE COMMISSA	RY STORAGE ONL	Y (1330)	
	MOBILE FOOD	FACILITY HIGH RI	SK CART (1302)				FOOD VEHIC	CLE COMMISSA	RY CLEANING/STC	RAGE (1	332)
MOBILE FOOD FACILITY LOW RISK TRUCK (1310) FOOD VEHICLE COMMISSARY 0-10 (1334)											
	MOBILE FOOD FACILITY HIGH RISK TRUCK (1311)						FOOD VEHICLE COMMISSARY 11+ (1335)				
INDEPENDENT WHOLESALE FOOD DELIVERY TRUCK (1312)				MOTION PIG	TURE CATERIN	NG OPERATION (13	350)				
SOFT SERVE MACHINE (1510)											
				VEH	IICLE INFO	RMATION	J				
DBA								ATE NUMBER			
	PLAN CHECK I	NUMBER (SR)			VE	HICLE IDENT	IFICATION N	UMBER (VIN)			
CEF	RTIFICATION NU							MAKE/YEAR			
GE.				RECLU	RED DOCU	MENTATI					
		COLE DRODRIETO	DCLUD	nequi.	ILD DOCO	WENTAI		CORPORAT	ION		
1		SOLE PROPRIETO	KSHIP URE IDENTIFICATION	ON	1	ARTICI ES O	E INICORDOR		R ARTICLES OF OR	GANIZAT	ION (ITC)
2		AISARY CONTRAC		1	2			MATION (INC) O		C, 1111∠/\ \	(220)
	DMV REGISTRA		•						NUMBER (TAX ID)		
3	אונוטא אואיט אואיט	ATTOIN			3		MMISARY C		NOWIBLE (TAX ID)		
4					4			UNIKACI			
5				15.0	5	DMV REGIS					
			ı		WNERSHI	CHANG		T			
		OLD ACCOUNT TO	D BE INACTIVATED	FA				PR			
		BY SIGN	IING THIS APPL	ICATION I	ACKNOWL	EDGE ANI	D AGREE 1	O THE FOL	LOWING:		
	, ,	Title 8 requires the se is not transferate.	at you have a Publi able.	ic Health Perm	nit/License for	the busines	s or propert	y shown on thi	s application.		
The Division of Environmental Health must be notified in writing in the event of the transfer of ownership, discontinuation of operations, or change in billing address.											
Significant operational changes or remodeling has NOT been conducted at the Mobile Food Facility.											
Notify the	Division of Envir	onmental Health	, in writing, when th	here is a chang	ge in commiss	ary.					
	SIGNATURE					DATE					
	PRINT NAME					TITLE					



# HOLD HARMLESS AGREEMENT

, hereby release, discharge and agree not to sue the City
(Company/Individual name) of Lakewood, it's officers, elected officials, employees, and agents, to the extent permitted by law, the CITY, its elected officials, officers, agents, and employees should be fully protected from any loss, injury, damage, claim, lawsuit, cost, expense, attorneys fees, litigation costs, defense costs, court costs or any other cost arising from or in any way related to the performance of this event permit.
In consideration for being permitted to the above event/work, I hereby agree for myself, administrators officers and assigns, that I shall indemnify and hold harmless the City of Lakewood, it's officers, employees and agents from any and all losses, liabilities, damages, cost and expenses, including reasonable attorney's fees, expert witness fees, and cost to the extent that are caused by negligence of Permittee, or any of the Permittee's officers, agents, employees or contractors, caused by, arising out of or in any way connected with exercise by permittee.
Permittee will not discriminate against any employee or applicant for employment because of race, color, religion, ancestry, sex, age, national origin or physical handicap.
The parties to this agreement understand that this document is not intended to release any party from any act or omission of "gross negligence" as the term is used in applicable case law and/or statutory provision.
The parties hereto agree that the permittee, its officers, agents and employees, in the performance of this permit shall act in an independent capacity and not as officers, agents, or employees of the City of Lakewood.
The City of Lakewood shall have the privilege of inspecting the premises covered by this permit at any or all times.
Permittee hereby agrees to comply with all the rules and regulations of the facility or institution subject to this permit.
The City of Lakewood may terminate this permit at any time if permittee fails to perform any covenant herein contained at the time and in the manner herein provided. The City of Lakewood agrees it will not unreasonably exercise this right of termination.
By:
Title:

# **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.cdtfa.ca.gov.* Or you may contact our Customer Service Center at 1-800-400-7115 (TTY:711), 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, household goods, hot food products, toys, antiques, and clothing.

In addition, some service and labor costs are taxable if they are part of the sale 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 (TTY:711) 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. For more information on key tax issues relevant to your business industry, please visit our Industry Tax Guides webpage located on our website at www.cdtfa.ca.gov.

## How do I apply for a permit?

You can register online for a permit, license, or account by visiting our website at www.cdtfa.ca.gov and selecting "Permits & Licenses." Online registration is also available in our CDTFA offices. Please contact our Customer Service Center for assistance at 1-800-400-7115 (TTY:711).

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

Depending on what type of permit, license, or account for which you are applying, specific information will be required in the online registration process. The following is a checklist of general information that you may need before you begin:

- Social security number(s) (corporate officers excluded).
- Driver license(s) or state identification number(s). *Note: Other forms of acceptable identifications may include, but not limited to are U.S. passport, U.S. military ID, Consular Identification card, or Visa (E-2).*
- Email address (contact and business).
- Federal Employer Identification Number (FEIN).
- State Employer Identification Number (SEIN).
- For Corporations: corporate name, corporate number, states, and date incorporated.
- Name, address, and phone number of partner(s), corporate officer(s), member(s) or manager(s).
- Name(s) and phone number(s) of personal references.
- Name(s) and address(es) of supplier(s).
- North American Industry Classification System (NAICS) code.
- Standard Industrial Classification (SIC).
- Bank information (name and address).
- Name and account number of the merchant credit card processor.
- Name, address, and phone number of the person(s) who maintains the books and records.

# 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 CDTFA require a security deposit?

Security deposits are generally not required when you are applying for a seller's permit unless security is mandated by law. However, under exceptional circumstances, we may request a security deposit if your permit is revoked or if you have a history of nonpayment.

# 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 contact us immediately to cancel your permit. 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 CDTFA if I change my business, mailing, or email address?

Yes. We will need to update our records. Call our Customer Service Center or visit one of our CDTFA 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 CDTFA?

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.

#### Should I be registered to pay other taxes or fees?

See pages 21-22 for information on some of the other tax and fee 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 (<a href="https://www.ftb.ca.gov">www.ftb.ca.gov</a>) or the Employment Development Department (<a href="https://www.edd.ca.gov">www.edd.ca.gov</a>)? The California Environmental Protection Agency offers extensive information on state, local, and federal permit requirements at <a href="https://www.calgold.ca.gov">www.calgold.ca.gov</a>. 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 <a href="https://www.sos.ca.gov">www.sos.ca.gov</a>. Also, see California's Tax Service Center at <a href="https://www.taxes.ca.gov">www.taxes.ca.gov</a>, 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 CDTFA you should also notify us if you change your business email address.