

### **Fictitious Business Name**

If you regularly transact business in the State for profit under a fictitious business name, you will need to file a Fictitious Business Name Statement with the County Clerk's Office at 891 Mountain Ranch Road, San Andreas, CA 95249, (209) 754-6371.

### **Health Permits**

Contact the County Environmental Health Department at 891 Mountain Ranch Road, San Andreas, CA 95249, (209) 754-6399 for the appropriate permit if your business/project is associated with any of the following: retail food sales, public pools/spas, farmers markets, medical waste, hazardous waste, tattooing, body piercing, permanent cosmetics, landfills, compost facilities, or trash trucks.

### **Board of Equalization**

Every person, firm, partnership, or corporation intending to sell tangible goods ordinarily subject to sales tax is required to apply for a California Seller's Permit. Wholesalers, as well as retailers, must apply for a permit for each place of business. You must obtain a Sellers Permit whether your business is commercial or home-based or sales or repair oriented. If you have questions or want to apply for a Sales Tax/Seller's Permit and/or Resale Certificate, contact the Board of Equalization at (916) 227-6700 or online at [boe.ca.gov](http://boe.ca.gov).

### **Employment Development Department**

If you pay your employees in excess of \$100 during a calendar quarter, contact the Employment Development Department for requirements pertaining to State Income Tax withholding, and Unemployment and Disability Insurance at (800) 300-5616 or at [edd.ca.gov](http://edd.ca.gov).

### **Franchise Tax Board**

For information on the personal or corporate state taxes resulting from your business activities, contact the Franchise Tax Board at 3321 Power Inn Rd #250, Sacramento, CA 95826-3893, (800) 338-0505 or [ftb.ca.gov](http://ftb.ca.gov).

### **Internal Revenue Service**

For information on an Employer Identification Number (FEIN) or Federal Withholding Taxes, please contact the Internal Revenue Service (IRS) at 4643 Quail Lakes Drive, Stockton, CA 95207, (209) 942-1910 or online at [irs.gov](http://irs.gov).