

Out-of-state vendors – California sellers permit verification required.

When making payments to out-of-state vendors the Auditor's Office requires the following procedure to be followed:

- 1) Upon receipt of all invoices from out of state vendors, review the invoice to see if sales tax has been charged. If there is a charge for sales tax, the County must obtain the vendors California Seller's Permit number.
- 2) After obtaining the vendor's California Seller's Permit number, verify that it is valid by following these steps:
 - a) State of California - Board of Equalization web site: www.boe.ca.gov.
 - b) Click option, "verify a permit or license".
 - c) Choose "Sales and Use Tax Permit Verification"
 - d) Enter the numeric portion of the permit number
 - e) Press "Submit Request".
- 3) If the Seller's number is valid/current, process the invoice as usual. If this is a new vendor, provide the Auditor's Office with the Seller's Permit number and date the permit number was verified.
- 4) If the Seller's number is not valid, reduce the invoice by the amount of the sales tax and process the adjusted balance for payment. For any vendor that was **not** paid sales tax for a taxable item, clearly mark the claim with a "TX". For vendors without a valid California seller's permit number, if payment is a taxable item, the County is responsible for paying the State directly for the relevant sales tax amount. Marking the claim with a "TX" helps the Auditor's Office identify sales tax that is owed directly to the State.