

Welcome to the City of Hawthorne

We would like to take this opportunity to thank you for selecting the City of Hawthorne as the place to conduct your business. As you begin the process of establishing your business, there are several important steps to consider.

This booklet has been prepared to assist you. It is primarily geared towards a business that will occupy a commercial location within City limits. However, it contains valuable information for all businesses.

WHAT IS A BUSINESS LICENSE/TAX CERTIFICATE?

A Business Tax Certificate is commonly referred to as a Business License, however this term is a misnomer because it implies competence in a given field with testing for qualifications. The City of Hawthorne does not regulate the competence of professions for the purpose of enforcement.

WHEN IS A BUSINESS LICENSE/TAX CERTIFICATE REQUIRED?

Any person conducting or purporting to conduct any business, profession, trade or occupation, either directly or indirectly must pay a Business Tax, whether or not said person has a fixed place of business within the City and regardless of it being for profit.

The Business Tax benefits both the community and the business sector by generating revenue to support City services.

WHAT IS THE DURATION OF A BUSINESS LICENSE/TAX CERTIFICATE?

All Business License Tax Certificates are issued for a calendar year period and expire December 31st of each year. Renewals must be paid in full on or before January 31st of each year, or penalties in the amount of 25% per month to a maximum of 100% will accrue. Renewal notices are mailed approximately 30 days prior to the expiration of a business license/tax certificate.

Failure to receive a renewal notice will not relieve licensee of delinquency penalties -- it is the responsibility of the owner to maintain a current tax certificate.

Business License Tax Certificates are not transferable, and as such, change of owner(s) and or address requires a new application and inspection fees.

CAN A BUSINESS BE CONDUCTED FROM A PERSONAL RESIDENCE?

Business License Tax Certificates are issued to businesses being conducted from a residence, however there are restrictions. If you intend to operate a business from your home, please contact the Planning Department to determine the regulations prior to commencing with any activity.

IS AN ALARM SYSTEM PERMIT REQUIRED?

If you maintain an alarm system in your business, an Alarm System Permit is required in addition to the Business License Tax Certificate. The annual fee for an Alarm System Permit is \$69.00, and is valid for a fiscal year (July 1 - June 30). There is also a one-time application fee of \$56.00.

WHAT THIS PACKET CONTAINS:

Enclosed you will find a brief overview of the Business License Tax Certificate issuance procedure, information from pertinent departments involved in the issuance, and phone numbers and addresses of other entities you may need to contact for your business.

CONTENTS:

- Business License Tax Certificate Application
- Code Compliance Inspection Application
- Commercial/Industrial Questionnaire
- Business License Regulation Consent Form
- Business Identification Information Form
- Gross Receipts Schedule

FEE STRUCTURE:

The Licensing Department shall be responsible for the receipt, review, control and processing of all Business Tax Certificate applications. As such, it shall be the first point of contact for a new or prospective business owner/operator.

Persons desiring to start a new business in the City of Hawthorne should obtain the information packet, applications and relevant fee information from this office. The following fees must be paid at the time the application is submitted:

One time Code Compliance Inspection fee	\$223.00
One time Application Fee	\$56.00
Annual State Mandated Fee (SB1186)	\$4.00
Annual Pre-paid Business Tax (Calculation based on type of business provided on application)	

The above fees apply to the majority of businesses locating in Hawthorne, however, there are certain types of businesses (for example, used car dealers or dine & dance restaurants) that require supplementary permits and the submission of additional documents, information, and applications. These businesses may also be subject to additional filing fees or an annual business tax that may be based on a flat rate or a formula type basis. The Licensing Department Staff will furnish the appropriate information relating to any special permits, licenses and/or fees that may be required.

BUSINESS LICENSE/TAX CERTIFICATE PROCESS:

The Hawthorne Municipal Code (HMC) requires all businesses operating within the City to be properly licensed, as well as to be in accordance with the standards for Planning (zoning), Building and Fire safety, and Public Health. Accordingly, prior to issuance of a Business Tax Certificate,

inspections by the Building and Fire Departments are required, in addition to approvals by the Planning Department, Chief of Police, City Attorney and City Manager.

GREETINGS FROM THE HAWTHORNE CITY COUNCIL

On behalf of our 90,000 residents we welcome you to Hawthorne, the City of Good Neighbors.

Your new community continues to be the prime location within the dynamic South Bay area market boasting two major freeways, regional retail complexes, excellent schools and a business-friendly city government. The revitalization and investment that is mushrooming throughout the South Bay region is apparent in Hawthorne as new employers and industry begin to replace the aerospace sector as the foundation of our local economy.

We are grateful for the trust you have placed in Hawthorne and stand ready to help you get established and grow with us.

Mayor Alex Vargas

Mayor Pro Tem Angie Reyes English

Councilmember Haidar Awad

Councilmember Nilo Michelin

Councilmember Olivia Valentine

APPROVAL PROCESS

All completed Business License Tax Certificate applications are submitted to the Licensing Department along with the appropriate fees. Upon review, the application is forwarded to the Planning Department. Based upon the type of business and zoning requirements, the Planning Department either approves or denies the application. If the application is approved, it is directed to the Department of Building and Safety for an on-site inspection of the building and determination of conformance with the Building regulations of the City. Upon receipt of the Building Department approval, the application is then forwarded to the Fire Department for a Fire Prevention inspection and determination of conformance to Fire Code requirements. The applicant shall immediately correct any and all violations identified by any of the above departments. If the building you intend to occupy is vacant, the Inspectors will attempt to gain admittance for purposes of conducting the inspection a minimum of three (3) times. If no contact is made, the application is then denied. The Licensing Department will notify the applicant and request that a new application be completed. There will be an additional inspection fee of \$223.00.

A more detailed description of the Planning, Building and Safety, and Fire Department requirements is enclosed in this packet.

Upon receipt of the approvals from the above departments, the application is then forwarded to The Police Department, City Attorney and City Manager for review and approval.

The process outlined above applies to most businesses desiring to operate in the City; however, certain types of business will require additional inspections and/or investigation.

Depending upon the type of business that is to be conducted, and assuming complete compliance with all codes, the entire Business License approval process should be completed within 4 - 6 weeks.

If there are any questions at any time during this process, please contact the Licensing Department.

For information regarding general information, demographics, local news, City Council meeting dates, agendas, and minutes please visit us at www.cityofhawthorne.org.

PLANNING DEPARTMENT

(310) 349-2970

Your first step is to contact the Planning Department prior to purchasing or leasing the property for your business.

The Planning Department staff is here to assist you and work with you in establishing your business. The staff will discuss the proper zone for your business and will be able to discuss the development standards that may apply. Following are some of the typical development standards:

USE - Is your use permitted under the zoning classification of the property? Does it require a Conditional Use Permit or other special approval?

PARKING - Does the property have sufficient parking pursuant to the City's standards for the intended business? If not, the staff can advise you on the process for obtaining a discretionary approval through the Planning Commission. Permits are also required for all temporary signage (i.e. banners).

PERMANENT BUSINESS SIGNS - The City limits the amount of permanent signage on all businesses. The size, height, and location are all regulated. A Building Permit is required to alter, change, enlarge, add to, or remove any all business signage.

TEMPORARY BUSINESS SIGNS - The City limits the amount of temporary signage on all businesses. Temporary signage includes banners, large inflatable balloons, decorative flags, and portable signs. The size, location, and duration of the temporary signs are all regulated. A Temporary Sign Permit and deposit are required for all temporary signs.

COLORS - The City has a color ordinance that limits the colors of buildings, structures, and signage in the commercial and industrial zones. Please contact the Planning Department for the approved list of colors. No Permit is required, however you must obtain approval from the Planning Department prior to painting your building. The staff can provide you with the process for obtaining approval of colors not on the approved list.

BUILDING AND SAFETY

(310) 349-2990 - General Information / (310) 349-2994 - Inspection Requests

An inspection will be performed of the new business location, which will primarily focus on the maintenance and condition of the existing building and property. Any construction or improvement that has previously been performed in the business location without required permits and inspections will also be inspected. A list of corrections that are necessary to be performed to eliminate violations of local or State of California regulations will be provided by the inspector.

Days and Hours for Inspections

Once the inspector has received the application, he will conduct an inspection. If no one is on the site, a notice will be left to call for an inspection. Inspections are conducted between 9:30 a.m. and 4:30 p.m. Please call 24 hours in advance to request an inspection from the Department of Building and Safety at (310) 349-2994 (inspection request line voice mail).

The Building and Your New Business

If the building you are proposing to move into was **not** used for the same business you wish to open, ask the Department of Building and Safety about this location **before** committing to a lease. For example, a former retail store, office, or warehouse may not be constructed to meet the requirements for an automobile repair garage. A fire sprinkler system may be required to be installed if the new business is determined to be a greater risk or hazardous business than the previous business.

For example, a building which is:

- a) over 5,000 square feet in floor area; and
- b) was previously used as an office; and
- c) is proposed to be used for a meeting hall or other assembly room

may require the installation of the fire sprinkler system, even if there is no enlargement of the building. Again, if you have a question, please ask Building and Safety Department personnel.

Preparing for the Inspection

Many of the regulations that this office must enforce affect how the business is operated. Therefore, all shelving, storage racks, displays, and other equipment that is used in the operation of the business must be in place at the time of inspection. A floor plan may be required. Construction plans and permits are required for larger rack storage systems, and must be processed before the storage racks are installed.

The following is a list of the areas typically inspected:

- Exit aisles, hallways (minimum 44 inches in width; may be greater if a larger building)
- Lights (in good repair, operating properly, located in exit paths, etc)
- Doors (in good repair; minimum 36 inches in width, greater if a larger building; direction of door swing; type of locks on the doors; **DEAD BOLTS PROHIBITED**)
- Store fronts (in good repair; glass not cracked; safety glass where required).
- Exposed electrical systems (in good repair; no unsafe alterations, to include the use of prohibited extension cords)
- Recently added partitions, storage rooms, sheds, shed roofs, or other apparent modifications to the building or property (local and State of California building code regulations require minimum safety construction standards, as specified in the California Building Code.)
- Signage (Signage is very important. The City Council has adopted sign regulations which are required to be strictly enforced. All types of signs require a permit to be issued by the City before being installed. Some typical sign violations are excessive size or number of signs, painted or other temporary signs that are installed without permits, or A-frame signs on the public right-of- way.)

After the Inspection

After the business has been inspected, the inspector will immediately provide a list of any and all violations of the City's Building, Electrical, Mechanical, and Plumbing codes that are required to be corrected before the application may be approved. A re-inspection must be requested by the applicant when ready for the inspector to come back to the property.

Fees

The application fees paid when applying for the Business License and Code Compliance Inspection covers only the cost of performing the Code Compliance Inspection. If work is required to be performed on your building due to corrections listed by the Building Inspector, then permit and plan check fees must also be paid. The amount of the fee will be based upon the cost of performing the work. (NOTE: All work that was performed on the building without permits must either be brought up to current code requirements, or the non-permitted work must be removed.) Electrical, Plumbing and Mechanical Permits must be obtained by a California Licensed Contractor only.

If an inspector is required to re-inspect the business site more than two times because the corrections have not been completed, the license application will be denied. The inspector will cooperate with you and advise you on how to achieve code compliance. However, a new business must be a safe business. If necessary corrections are not made, the building is not in compliance with State regulations for a safe building.

Approval/Denial of Code Compliance Inspection Application

The inspector will approve this department's portion of the Code Compliance application once all corrections are completed. At that time, the application will be returned to the Licensing Department.

The inspector must **deny** an application under the following conditions:

1. The building cannot be used for the proposed business based upon construction requirements in the California Building Code.
2. The inspector has been required to perform three (3) inspections, and required corrections remain incomplete.
3. The applicant has not processed required plans and/or secured permits.
4. The inspector is not able to obtain access to the premises on 2 consecutive attempts.
5. The applicant does not request a re-inspection within the time specified on a correction notice issued previously by the inspector.

A denied application means the business is not permitted to be operated. However, the City will cooperate with the applicant to assist in achieving compliance. Please contact the building inspector whenever you have a question.

FIRE DEPARTMENT
(310) 263-2732

The following are general requirements, with specifics addressed at the time of inspection.

BUILDING PERMITS and PLAN CHECKS (UBC 106, 107)

Required for new construction, remodeling, alterations, additions, repair, improvement, conversion, removal, demolition, and for fire extinguishing systems, fire sprinkler systems, and fire alarm and/or monitoring systems (installation or alteration). Submit plans (in triplicate) for plan check and obtain building permits prior to construction.

Read the red writing next to the Fire Department Approval Stamp. Approval is conditional upon these requirements. Failure to read and understand these requirements may increase costs and delay job completion.

SECOND EXIT REQUIRED

Retail floor space	= 1500 square feet, or more.
Offices	= 3000 square feet, or more.
Restaurants, bars, conference rooms, lounges	= 750 square feet, or more.
Nurseries (day care)	= 245 square feet, or more.
Manufacturing areas	= 6000 square feet, or more.
Warehouses	= 15,000 square feet, or more.
Miscellaneous	= 5000 square feet, or more.

See L.A.Co.F.C. or UBC Table 10-A for Second Exit requirements in other types of occupancies.

Second exit shall not be closer to main exit than 1/2 of the diagonal of the building. Call Building and Safety or the Fire Prevention Division for clarification. Exit doors shall open in the direction of exit travel when occupant load = 50 or more. Exits shall not pass through kitchens, store rooms, restrooms, closets or similar spaces.

Illuminated Exit Signs required when occupant load = 50 or more.

Back-up Emergency Lighting required when occupant load = 100 or more. (L.A.Co.F.C. 1207, 1208, 1211, 1212, Table 10-A, UBC 1003,1004,1012,1013)

LOCKS ON REQUIRED SECOND EXITS {L.A.Co.F.C. 1207, 1208}

Door must be easily opened from the inside without a key or any special knowledge or effort, 24 hours per day.

No additional locks, latches, bolts, bars, chains, or other locking hardware allowed.

No security bars or gates allowed unless easily opened from the inside without a key and in one motion, 24 hours per day.

Exception: On Main exit only -"*THIS DOOR TO REMAIN UNLOCKED DURING BUSINESS*

HOURS". This sign must be posted on or adjacent to door, and door must actually be unlocked during business hours. People must be able to get out, but they do not have to be able to get in

RESTAURANTS (L.A.Co.F.C. 1003.5)

Post an Occupant Load in a conspicuous location on an approved sign near the main exit from the room. Occupant load is determined by the Building Department and is usually the square footage of the dining area divided by 15. Second Exit is required when the Occupant Load is 50, or more (= 750 square feet, or more). May **not** exit through a kitchen.

HOOD SYSTEM (Fire Extinguishing System in commercial kitchens) (L.A.Co.F.C. 1006)

Required for **any** frying, deep-frying, or grease-producing cooking.

Submit plans and obtain building permits **prior** to construction. Servicing required every 6 months.

40BC fire extinguisher required with hood system. 30 feet maximum travel distance to stove. (NFPA 10-2-3.2 & Table 3-3.1) Suggested sign: *"FOR GREASE FIRES ONLY"*

FIRE EXTINGUISHERS (L.A.Co.F.C. 1002, NFPA 10, Table 3-2.1) Minimum **2A or 2A10BC** fire extinguisher for most businesses. Annual servicing is required, also service after each use. Mount extinguisher keeping the top NO higher than 5 feet and the bottom less than 4 inches from the floor. The Fire Prevention Bureau will advise in the placement of fire extinguishers.

AUTO REPAIR GARAGES

(L.A.Co.F.C. 2903, 1002, 7903, Table 7903.2-B, NFPA 10-1-5.3, Table 3-3.1)

Minimum **40BC** fire extinguisher, **30 feet** maximum travel distance from anywhere in garage.

Waste Oil shall be stored and handled as required for Class III-A liquids (as adopted in HMC):

INSIDE: up to six 55-gallon drums, with secondary containment.

OUTSIDE: submit plans and obtain building permits for storage area **prior** to construction.

Flammable and combustible liquids and petroleum waste products shall not be discharged or released upon sidewalks, streets, highways, drainage canals, ditches, storm drains, sewers, flood control channels, lakes, rivers, tidal waterways, or on the ground. (L.A.Co.F.C.7901.7.1)

FLAMMABLE LIQUID STORAGE CABINETS (L.A.Co.F.C. 7902.5.9, 7902.5.8)

Required for more than 10 gallons used for maintenance or operation of equipment. Any container with any residue is considered **full** by the Fire Code. (L.A.Co.F.C. 7902.3.9)

SPRINKLER SYSTEMS (CCR Title 19904, L.A.Co.F.C. APPENDIX 111-C) 5 Year Certificate required every 5 years.

EXTENSION CORDS (L.A.Co.F.C. 8506, 8507, 8508, 8509)

None allowed as a substitute for permanent wiring; for portable appliances, only. Exception: U.L. approved power tap w/circuit breaker okay, but must be plugged directly into electrical outlet.

Shall not be affixed to structures, or extend through walls, ceilings, floors, under doors or floor coverings, or be subject to environmental or physical damage. 30-inch clearance required around all electrical panels.

JOB TRAINING AND DEVELOPMENT DEPARTMENT

(310) 970-7700 – Administration / (310) 680-3700 – South Bay One Stop Business & Career Center

The Job Training and Development Department encompasses the administrative responsibilities for the development of employment and training programs. The department receives a variety of Federal, State and local funds to administer job training and development programs that consist of the following types of service:

- *Labor Market Information* listing occupations that you should target and those you should avoid**
 - *Assessment* of your skills, abilities and interests *
 - *Career Counseling* to assist in finding a rewarding occupation and increase earning potential *
 - *Occupational Training* to build your skills and enhance your earning potential*
 - *Computer Training* to become proficient in popular computer software so you can get a better job*
 - *Career Workshops* to help you become a competitive job seeker**
 - *Job Placement Assistance* to get the job or be promoted*
 - *.Incumbent Worker Services* to upgrade the skills of existing company workers***
 - *No Cost Staffing Service****
 - *Tax Credits* for hiring through the Work Opportunity or Welfare-to-Work tax credit programs***
 - *Youth* programs to enhance labor ready skills among youth at local area high schools*
 - *Centinela Youth Services Project* for mediation, counseling and link services for families*
 - *Aerospace Network Project* for services to those displaced from the Aerospace Industry*
 - *Business Resource Network*
- *Must Qualify **Free to the General Public ***Employer & Professional Business Services

Web Based Services

Virtual One-Stop Center - www.sbwib.org

Interstate Training Resource And Information Network – www.i-train.org

Website and E-Mail Development and Hosting Service is free to local businesses - www.esouthbav.org

The *Job Training and Development Department* administers the regional *South Bay Workforce Investment Board Programs*

TRASH BIN OR DUMPSTER (capacity of 1.5 cubic yards or 40.5 cubic feet, or more) Requires fire sprinkler protection if located within 5 feet of any building or property line that may be built upon. Exception: If trash area is enclosed (including a roof but excluding door or opening) in non-combustible material of at least one-hour construction. This enclosure shall be arranged to protect the exposure as required by the Fire Department. Submit plans for plan check and obtain building permits prior to construction. (HMC 17.54.010, L.A.Co.F.C. 1103.2)

COMPRESSED GAS CYLINDERS (L.A.Co.F.C. 7401, 8001.9.8) **Secure** (chain) **whether empty or full**, & label. **DANGER** of brass valve breaking/cracking in a fall, which will turn it into a deadly rocket. Flammable gases and Oxygen storage must be separated by a one-hour wall or 20 feet.

HAZARDOUS MATERIALS **It is unlawful to operate a business that handles hazardous** materials in quantities at or above 55 gallons, 500 pounds, 200 cubic feet and/or routinely generates any amount of hazardous waste **without a valid permit issued by the Los Angeles County Fire Department**.

A material or waste is considered hazardous if it can potentially threaten human health or the environment and contains one or more of the following properties: flammability, corrosivity, reactivity, or toxicity. It may contaminate the soil, surface water, and groundwater if released into the environment. Common hazardous materials/wastes include petroleum and lubricating oil, hydraulic oil, cutting oil, used oil, gasoline, diesel fuel, propane, paint, antifreeze (ethylene glycol), acetylene and compressed oxygen.

For further information, contact (323) 890-4000 or visit the website located at <http://lacofd.org/hhazmat.htm>

ADVANTAGES OF DOING BUSINESS IN HAWTHORNE, CALIFORNIA

- **Business Friendly Tax and Operating Costs**

Hawthorne's straightforward, no nonsense approach to business translates to equitable tax and fee schedules that reflect the service needs of property owners and business operators. It also means that you won't be surprised by 'hidden' fees or assessments down the road.

- **Unsurpassed Accessibility**

Hawthorne is ideally situated at the intersection of the 1-105 and 405 Freeways and is minutes away from LAX via regular surface transportation. It has its own municipal airport that handles general recreational aviation, commuter and light cargo operations. Three major passenger stations are located in Hawthorne along the strategically placed MTA light rail transit system. Connecting stations to the east side of the L.A. basin provide passage to downtown Los Angeles and the Port of Long Beach.

- **Streamlined Permit and Approval Process**

Hawthorne prides itself in the fact that business licenses, plan checks and building permits are processed on a fast track system, eliminating weeks and months of processing time.

- **Competitive Lease Rates and Terms**

Hawthorne properties offer highly competitive rates and terms for commercial and industrial space.

CITY DEPARTMENTS

AIRPORT	349-1635
BUILDING & SAFETY	349-2990
ANIMAL CONTROL - GENERAL INFO. & NON-EMERGENCY EMERGENCY CALLS (DISPATCH)	349-2948 675-4443
BUSINESS LICENSE	349-2935
CABLE TV	349-2906
CITY ATTORNEY	349-2960
CITY CLERK	349-2915
CITY MANAGER	349-2910
CITY TREASURER	349-2907
CODE ENFORCEMENT	349-2945
FINANCE DEPARTMENT	349-2920
FIRE SERVICES - EMERGENCY FIRE INSPECTORS	911 263-2732
GRAFFITI REMOVAL 24 HOUR HOTLINE	349-1632
HUMAN RESOURCES	349-2950
JOB TRAINING & DEVELOPMENT DEPARTMENT	970-7700
MAYOR AND CITY COUNCIL	349-2908
PARKS AND RECREATION (COMMUNITY SVCS.) PARKWAY TREE TRIMMING	349-1640 349-1664
PLANNING DEPARTMENT / COMMUNITY DEVELOPMENT	349-2970
POLICE SERVICES EMERGENCY DISPATCH (NON-EMERGENCY) BUSINESS CALLS	911 675-4443 349-2700
PUBLIC WORKS ENGINEERING DIVISION STREET MAINTENANCE DIVISION	349-2980 349-1660
PURCHASING / WAREHOUSING	349-1668
SECTION 8 HOUSING	349-1600
SENIOR CITIZENS INFORMATION/REFERRAL	349-1650
FOR GENERAL INFORMATION AND OFFICES NOT LISTED	349-2900

HAWTHORNE AREA FREQUENTLY CALLED NUMBERS

LOS ANGELES COUNTY ANIMAL CARE (Animal Shelter) 216 W. Victoria Street Carson, CA 90248	(310) 523-9566
CHAMBER OF COMMERCE 4444 W. El Segundo Boulevard Hawthorne, CA 90250	(310) 676-1163
TIME WARNER CABLE	(310) 643-5060
RUBBISH & TRASH COLLECTION (COMMERCIAL GARBAGE HAULER) ALLIED WASTE	(888) 742-5234

COUNTY, STATE AND OTHER AGENCIES

HEALTH DEPARTMENT 9800 La Cienega Boulevard Inglewood, CA 90301	(310) 338-3200
PACIFIC BELL Residential Service Commercial Service	(800) 310-2355 (800) 750-2355
SO. CAL. EDISON COMPANY	(800) 655-4555
SO. CAL. GAS COMPANY Residential Service Business Service	(800) 427-2200 (800) 427-2000
SO. COAST AIR QUALITY MGMT DISTRICT (SCAQMD) 21865 E. Copley Drive Diamond Bar, CA 91765-4182	(909) 396-2000
U.S. POST OFFICE (HAWTHORNE) 12700 S. Inglewood Avenue Hawthorne, CA 90250	(800) 734-5582
WATER SERVICE CALIFORNIA WATER SERVICE SOUTHERN CALIFORNIA WATER	(310) 540-1033 (310) 538-2970

MISCELLANEOUS INFORMATION AND TELEPHONE NUMBERS

FICTITIOUS NAME (DBA)

LOS ANGELES COUNTY CLERK'S OFFICE (562) 462-2177
12400 Imperial Hwy., Room 1007
Norwalk, CA 90650

If you conduct business under a name other than your full legal name, you will need to file a Fictitious Business Name Statement with the County Clerk's Office. This process may be completed at a local newspaper.

SELLERS PERMITS AND SALES TAX

CALIFORNIA STATE BOARD OF EQUALIZATION
CULVER CITY OFFICE (310) 342-1000
5901 Green Valley Circle
Culver City, CA 90231

If you sell almost any product and some services in the State of California, you must apply for a Seller's Permit and pay sales tax. The Seller's Permit allows the Board of Equalization to keep track of your taxable sales.

FEDERAL EMPLOYER ID NUMBER

INTERNAL REVENUE SERVICE (800) 829-1040
or/ (800) 456-5900
or/ (800) 424-3676

A new business will need to obtain a Federal Employer ID number if it is a partnership, a corporation, or if any employees are hired. A Federal ID Tax Number is not needed if the business has no employees, and is organized as a sole proprietorship. The proprietor's social security number is used to identify the business. For information regarding employee withholdings, self-employment tax, sole proprietorship, partnership and corporation taxes, contact the IRS.

STATE INCOME TAX

CALIFORNIA FRANCHISE TAX BOARD (800) 852-5711

PAYROLL TAXES AND STATE EMPLOYER ID NUMBER

EMPLOYMENT TAX DISTRICT OFFICE (800) 300-5616
LONG BEACH OFFICE (310) 428-0021
EL MONTE OFFICE (818) 575-6751

There are two types of payroll taxes: those withheld from employees' pay, and those paid by the employer. Payroll taxes include withholding for Social Security (FICA) taxes, for federal and state personal income taxes, for Medicare, State Disability, and Unemployment. Contact your accountant and/or call the California Employment Development Department.

Similar to Federal regulations, no State Tax Number is required if the business has no employees and is a sole proprietorship. Business income is included in the owner's personal income tax forms.

ALCOHOLIC BEVERAGES

ALCOHOLIC BEVERAGE CONTROL
LAKEWOOD OFFICE

(562) 982-1337

CORPORATIONS

CORPORATION COMMISSION
320 W. 4th Street, Ste 750
Los Angeles, CA 90013

(866) 275-2677
(213) 576-7500

SECRETARY OF STATE
300 Spring St., Rm. 12513
Los Angeles, CA 90013

(213) 897-3062

IMPORT/EXPORT

U.S. CUSTOMS
300 South Ferry Street
Terminal Island, CA 90731

(310) 514-6001

Additional Info.

Los Angeles/Airport Area
11099 S. La Cienega Boulevard
Los Angeles CA 90045

(310) 215-2618

MISCELLANEOUS

L.A. COUNTY AGRICULTURAL COMMISSIONER
WEIGHTS & MEASURE

(626) 575-5471

L.A. COUNTY TAX ASSESSORS OFFICE

(213) 974-3101

BETTER BUSINESS BUREAU
3363 Linden Avenue
Long Beach, CA 90807

(562) 216-9242