



FTB 8702

Bulk Sale Certificate Information

Upon request, we issue a bulk sale certificate or statement to the buyer or successor of a California business under Revenue and Taxation Code (R&TC) Sections 18661-18677. The certificate or statement does not apply to any taxes, interest, and penalties due under other sections of the R&TC. They also do not apply to taxes, interest, and penalties due to other California state agencies or to the federal government.

If we issue a statement: This shows the withholding taxes, interest, and penalties due. The buyer or successor must pay the liability within 30 days, or on the day the buyer acquires the business or assets, whichever occurs last.

If we issue a certificate: This certifies that the seller or payer does not owe any withholding taxes or associated interest and penalties. If we issue a certificate or fail to respond to a request within 60 days, the buyer or successor will be released from any further liability for any withholding taxes and associated interest and penalties.

The certificate does not release or relieve the seller or payer from liability for any withholding taxes, or associated interest, or penalties under R&TC Sections 18661-18677.

NOTE: The certificate is not a tax clearance and does not attest to the seller's status (good standing) with us, or the possibility of a state tax lien.

Bulk Sale Certificate Request

The buyer of a California business, buyer's representative, escrow officer, or title officer may request a bulk sale certificate. To receive the fastest response, we recommend you provide the following information:

Information about the Buyer:

- Name (including dba: doing business as)
- Complete mailing address

Information about the Escrow Holder:

- Escrow Company's name
- Complete address

- Telephone and Fax numbers (including area codes)
- Escrow Officer's name
- Escrow Number
- Sales Price
- Estimated closing date

Information about the business being transferred:

- Business Name (including dba)
- Complete physical address
- Liquor License Number (if any)

Information about the Seller:

- Name (including dba)
- Complete physical address
- State tax account number
 - Partnership – Federal Employer Identification Number (FEIN)
 - Corporation – CA Secretary of State (SOS) Corporation Number and FEIN
 - Limited Liability Company – CA SOS Listing Number and FEIN
 - Sole Proprietor – Social Security Number
- Other California State Tax Account numbers
 - California Department of Tax and Fee Administration number
 - Employment Development Department number

How to send us your Bulk Sale Certificate Request

By fax: (916) 845-9034. Allow 30 business days to process your request. To avoid processing delays, do not mail us the original.

By mail:

STATE OF CALIFORNIA
WITHHOLDING SERVICES AND COMPLIANCE
FRANCHISE TAX BOARD MS F182
PO BOX 942867
SACRAMENTO CA 94267-0651

Assistance

Call Withholding Services and Compliance at: (888) 792-4900 or (916) 845-4900 (not toll-free).

Business Hours are Monday through Friday from 8:00 a.m. to 5:00 p.m. Closed State holidays.

Website: www.ftb.ca.gov

Assistance for persons with disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.