

**DISPLAY THIS PERMIT CONSPICUOUSLY AT THE PLACE OF BUSINESS FOR WHICH IT IS ISSUED**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
**SELLER'S PERMIT**



PERMIT NUMBER

217902880 - 00001

MODEL RAILWAY TECHNIQUES  
JAMES MCGOWN  
13055 LINCOLN WAY APT B  
AUBURN CA 95603-4121

**START DATE:**  
June 27, 2023

*IS HEREBY AUTHORIZED PURSUANT TO SALES AND USE TAX LAW TO ENGAGE IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT THE ABOVE LOCATION.*

*YOU ARE REQUIRED TO OBEY ALL FEDERAL AND STATE LAWS THAT REGULATE OR CONTROL YOUR BUSINESS. THIS PERMIT DOES NOT ALLOW YOU TO DO OTHERWISE.*

*THIS PERMIT IS NOT VALID AT ANY OTHER ADDRESS.*

*PLEASE RETAIN THIS DOCUMENT FOR YOUR RECORDS.*

**THIS PERMIT IS VALID UNTIL REVOKED OR CANCELED AND IS NOT TRANSFERABLE.  
FOR GENERAL TAX QUESTIONS, PLEASE CALL OUR CUSTOMER SERVICE CENTER AT 1-800-400-7115 (CRS:711).  
FOR INFORMATION ON YOUR RIGHTS, CONTACT THE TAXPAYERS' RIGHTS ADVOCATE OFFICE AT 1-888-324-2798.**

CDTFA-442-R REV. 20 (2-22)

**A MESSAGE TO OUR PERMIT HOLDER**

**As a permittee, you have certain rights and responsibilities under the Sales and Use Tax Law. For assistance, we offer the following resources:**

- Our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).
- Our toll-free Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

As a permittee, you are expected to maintain the normal books and records of a prudent businessperson. You are required to maintain these books and records for no less than four years, and make them available for inspection by a California Department of Tax and Fee Administration (CDTFA) representative when requested. You are also required to know and charge the correct sales or use tax rate, including any local and district taxes.

You must notify us if you are buying, selling, adding a location, or discontinuing your business; adding or dropping a partner, officer, or member; or when you are moving any or all of your business locations. This permit is valid only for the owner specified on the permit. A person who obtains a permit and ceases to do business, or never commenced business, shall surrender their permit by immediately notifying CDTFA in writing at this address: California Department of Tax and Fee Administration, Field Operations Division, P.O. Box 942879, Sacramento, CA 94279-0047. You may also surrender the permit to a CDTFA representative.

If you would like to know more about your rights as a taxpayer, or if you are unable to resolve an issue with CDTFA, please contact the Taxpayers' Rights Advocate Office for help by calling 1-888-324-2798 or by faxing 1-916-323-3319.

As authorized by law, information provided by an applicant for a permit may be disclosed to other government agencies.