

**SWAP MEETS, FLEA MARKETS, OR  
SPECIAL EVENTS CERTIFICATION**

People who sell merchandise in California are generally required to hold a seller's permit.

You **may not** sell at this event unless you have a seller's permit or are not required to hold a permit. You are required to have a permit if you are selling, even temporarily, new or handcrafted items or used items you purchased for the purpose of reselling to others. You are not required to hold a permit if you are only making "occasional" sales, selling products that are not taxable when sold at retail, or selling on behalf of a section 6015 retailer.

Seller's permits can be obtained at any local Board of Equalization office at no cost to you. To find a Board office near you, call our Information Center at 800-400-7115 or check our website at [www.boe.ca.gov](http://www.boe.ca.gov). Permit applications can also be found online at [www.boe.ca.gov/sutax/sutprograms.htm](http://www.boe.ca.gov/sutax/sutprograms.htm). If you obtain a temporary seller's permit, the business address on your temporary permit should be the address of the temporary selling location and the mailing address should be your permanent place of business or residence.

**Occasional and Nontaxable Sales** - Occasional sellers are usually people who are not required to hold a seller's permit because they will not be making a series of qualifying sales. A person who has cleared their garage of used items *accumulated for their own use* and who sells *only* those items would usually qualify as an occasional seller, provided they make sales no more than twice in a 12-month period. Some sellers who make only nontaxable sales are also not required to hold seller's permits. Examples include sellers of fresh produce or other cold food products sold "to go." Please note, however, some food sales are taxable, including sales of food for consumption in places where admission is charged.

**Section 6015 Retailers** - Revenue and Taxation Code section 6015 relieves certain individuals of the requirement to obtain a seller's permit when: (1) the product supplier is a Board approved section 6015 retailer, (2) the product supplier reports and pays tax on the actual "retail selling price," (3) the individual is selling only those items purchased from the section 6015 retailer, and (4) the individual provides the name of the product supplier. Typical section 6015 retailers include multi-level marketing retailers that solicit sales through a network of individual salespeople/representatives (e.g., Avon, Tupperware).

**Verification of a seller's status is required by law. Please complete all four sections of this form. Please print.**

**1. EVENT INFORMATION**

EVENT NAME AND PLACE

EVENT DATE(S)

TABLE/BOOTH/LOCATION ID#

**2. VENDOR/EXHIBITOR INFORMATION**

OWNER'S NAME

MAILING ADDRESS (*street number or P.O. box*)*(city, state and zip code)*

TELEPHONE NUMBER

(       )

DRIVER LICENSE NUMBER OR STATE ID NUMBER AND STATE

TYPE OF BUSINESS, DESCRIPTION OF ITEMS TO BE SOLD/DISPLAYED

**3. STATUS** — *Check appropriate boxes, and provide requested information*

- I hold a valid seller's permit. My number is:   **S**
- No sales of tangible personal property are being made or solicited at this event.
- I am not required to hold a seller's permit because:
- My retail product sales are not subject to tax       My sales are exempt occasional sales
- I sell on behalf of a section 6015 retailer \_\_\_\_\_

**4. CERTIFICATION** — *Partners/additional sellers, complete a separate copy of this form*

*The above statements are certified to be correct to the best knowledge and belief of the undersigned.*

NAME (*typed or printed*)

TITLE

SIGNATURE

DATE



## **Sales and Use Tax Privacy Notice**

### **Information Provided to the Board of Equalization**

We ask you for information so that we can administer the state's sales and use tax laws (Revenue and Taxation Code sections 6001-7176, 7200-7226, 7251-7279.6, 7285-7288.6). We will use the information to determine whether you are paying the correct amount of tax and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]).

#### **What happens if I don't provide the information?**

If your application is incomplete, we may not issue your seller's permit or use tax certificate. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more tax or receiving a smaller refund.

#### **Can anyone else see my information?**

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies. We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your permit, account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, we can release information regarding your account to anyone you designate.

#### **We may disclose information to the proper officials of the following agencies, among others:**

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission
- State of California government agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Dept. of Motor Vehicles, Employment Development Department; Energy Commission; Exposition and Fairs; Dept. of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing and Community Development; California Parent Locator Service
- State agencies outside of California for tax enforcement purposes
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments.

#### **Can I review my records?**

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916- 445-2918. You may also want to obtain publication 58-A, *Inspecting and Correcting Your Records*. You may order a copy from our Information Center: 800-400-7115 or download it from the Internet: [www.boe.ca.gov](http://www.boe.ca.gov) (look under "Forms and Publications").

#### **Who is responsible for maintaining my records?**

The deputy director of the Sales and Use Tax Department, whom you may contact by calling 916-445-6464 or writing at the address shown.

Deputy Director, Sales and Use Tax Department MIC:43  
450 N Street  
Sacramento, CA 95814