

****IMPORTANT INFORMATION FOR VENDORS****

Read the Publication 111 issued by the State Board of Equalization (now California Dept of Tax & Fee Administration) included in this packet

When you register for these temporary locations, you will ensure that cities and counties receive the appropriate local and district taxes.

DO NOT WAIT UNTIL THE LAST MINUTE!

As soon as you sign up as a vendor for an event, contact the California Dept of Tax & Fee Administration and then provide the event organizer with a copy of the required document! Failure to do so can inhibit the organizer from finalizing their requirements with the City and inhibit the issuance of their City Permits and Licenses for the event.

FREQUENTLY ASKED QUESTIONS ABOUT THE SELLER'S PERMIT REQUIREMENT

Q: How much will this cost?

A: There is no charge to obtain a Seller's Permit or to add a sub-location to an existing Seller's Permit. It will only take a bit of the vendor's time.

Q: The representative at the California Dept of Tax & Fee Administration needs a specific street address. Since the event may not have an actual street address what address should I provide them?

A: Since most events in Huntington Beach are at locations without a specific street address (such as on the beach) if the representative at the California Dept of Tax & Fee Administration will not accept cross streets or a general location and is requiring an actual street address, use the address of Huntington Beach City Hall, which is 2000 Main Street, Huntington Beach, CA 92648

Q: Why isn't the City of Huntington Beach able to verify on the California Dept of Tax & Fee Administration's website that Huntington Beach is named as a sub-location?

A: The California Dept of Tax & Fee Administration's website does not provide a listing of each account's sub-locations. Therefore, the burden of proof is placed on the vendor to provide a copy of the issued seller's permit that clearly shows Huntington Beach.

Q: What should I do when the event is completed?

A: You must notify the BOE in writing, by calling them, or by visiting one of the field offices, if you no longer make sales at a business location, including a temporary selling location registered under your account

Any additional questions on obtaining a Sellers Permit can be directed to the California Dept of Tax & Fee Administration at (949) 440-3473 (Irvine Office)

Sellers and Vendors

Information you must provide the operator:

You can use a BOE-410-D, *Swap Meets, Flea Markets, or Special Events Certification*, to provide the required information to the operator of the event where you sell your items. The form is also available by calling our Customer Service Center at 1-800-400-7115.

Sellers who must hold a seller's permit

People who sell new or used merchandise in California, including handcrafted items, are generally required to hold a seller's permit. Seller who are required to hold permits must give operators, in writing, their:

- Business name
- Mailing address
- Telephone number
- Driver license number or state-identification (ID) along with the name of the issuing state
- Description of items sold or displayed
- Seller's permit number

Even though it is not required, we recommend you provide a copy of your seller's permit to the event operator.

Permit requirements for selling at temporary locations

You need to register for a sub-permit for the temporary location, even if you already hold a seller's permit for your permanent place of business. You will report the sales made at these locations when filing your sales and use tax returns.

We offer a number of easy ways for you to register and obtain a sub-permit. You can apply:

- Online, or
- In person at our field offices and state that you would like to register and obtain a sub-permit for your temporary selling location(s).

If you need assistance, call our Customer Service Center at 1-800-400-7115, weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

When you register for these temporary locations, you will ensure that cities and counties receive the appropriate local and district taxes.

What should I do when the event is completed?

You must notify the BOE in writing, by calling us, or by visiting one of our field offices, if you no longer make sales at a business location, including a temporary selling location registered under your account.

Sellers and Vendors (continued)

Sellers who are not required to hold a seller's permit

Certain sellers may not be required to hold a seller's permit. You can use a BOE-410-D, *Swap Meets, Flea Markets, or Special Events Certification*, to provide the required information to the operator of the event where you sell your items. The form is also available by calling our Customer Service Center at 1-800-400-7115. If you are not required to hold a seller's permit, you must identify that:

1. You are an occasional seller
2. All of your retail sales are tax exempt
3. You sell only items purchased from section 6015 retailers
4. You are a qualified itinerant vendor

Sellers who fall under conditions 2, 3, or 4 must describe the items they sell and state that they do not have to pay tax on those sales.

Occasional sellers

Due to the number, scope, and character of their selling activities, some sellers are not required to hold a seller's permit. For example, a person that holds a garage sale no more than two times each year could qualify as an occasional seller. Please see Regulation 1595, *Occasional Sales—Sale of a Business—Business Reorganization*, for additional information on occasional sellers.

Sellers who make only exempt sales

Some sellers are not required to hold a seller's permit because all of their sales are exempt from sales and use tax. For example, if they sell only fresh produce or other cold food products "to go" they do not need a seller's permit. However, cold food sellers do need a seller's permit if they:

1. Sell food to be consumed in places where admission is charged,
2. Sell carbonated or alcoholic beverages, or
3. Provide tables, chairs, counters, or other dining facilities for their customers.

Please see Regulation 1602, *Food Products*, and Regulation 1603, *Taxable Sales of Food Products*, and publication 22, *Dining and Beverage Industry*, for additional information regarding food and beverage sales.

Section 6015 retailers

Some sellers are not required to hold a seller's permit because they sell only products purchased from dealers we have approved as section 6015 retailers. The seller is required to provide the name of the product supplier to operators. For example, people who sell new Avon or Tupperware usually buy those items from section 6015 retailers.

If you are not sure whether you need a seller's permit or whether your sales are taxable, you may contact our Customer Service Center for help at 1-800-400-7115, weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.