

Publication 111 issued by the State Board of Equalization (now California Dept of Tax & Fee Administration)

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. Sellers 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 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 Standard Time), except state holidays.