

NOTICE TO SELLERS

If you sell tangible personal property of a kind ordinarily subject to sales tax you are *required* to hold a valid seller's permit.

You must conspicuously display the permit at this business location, and pay to the State Board of Equalization sales tax on all sales of new or used merchandise sold on these premises.

Failure to comply with these requirements is a violation of state law and is punishable by fine and/or imprisonment.

The event operator is required by law to obtain written evidence from each seller that the seller is the holder of a valid California Seller's Permit, or a written statement from the seller that he or she is not offering for sale anything which is subject to sales tax.

Permits and further information may be obtained at any Board of Equalization office.

If you have an existing seller's permit, but it does ***not*** list this event location, ask the event operator for form BT-530-B, *Local Tax Allocation for Temporary Sales Locations*.

By using this form, the local city and/or county will be allocated tax from your sales at this event.

State of California
Board of Equalization

INSTRUCTIONS
LOCAL TAX ALLOCATIONS FOR TEMPORARY SALES LOCATION

GENERAL

When you make sales at locations which are not registered as your permanent sales location, you are required to report those sales so that the local municipalities receive their correct share of the sales tax.

OWNER NAME AS SHOWN ON RETURN

Enter the actual owner's name. You may find it printed on the face of your tax return just above your mailing address. Do not enter the business name.

ACCOUNT NUMBER

Enter your seller's permit number. You may find it printed on the face of your sales tax return in the box (or brackets on the Sales & Use Tax Return Short Form) located just above your business address.

REPORTING PERIOD

Enter the reporting period as it appears on the face of your return. You may find this information in the large box after the due date of the return.

TEMPORARY SALES LOCATIONS

Name - Enter the name of the location, such as Anaheim Convention Center, Long Beach Convention Center, etc. Street Address, City, ZIP - Enter the street address, city and ZIP Code of the temporary sales location. The event operator or local business license office may be able to provide accurate information. If you are unable to provide an address, list the street name and a major cross street or description, such as Star Route 2, one mile north of the intersection of Elm Street and Oak Avenue.

RECURRING LOCATION?

If you make sales at the same temporary sales location at least once each year, check the "yes box."

TAXABLE TRANSACTIONS

Enter the amount of taxable transactions included in line 12 of your sales tax return (line 11 of the Sales & Use Tax Return Short Form, BT-401-EZ).

BOARD USE ONLY

Do not make any entries in this column.

1% LOCAL TAX

Multiply the amount in the Taxable Transactions column by .01 and place the result in this column.

If you have any questions regarding this form, please contact your local office of the State Board of Equalization. The address and telephone number are printed on the front of your sales tax return.

**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. Permit applications can also be found online at 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

