

SWAP MEETS, FLEA MARKETS, OR SPECIAL EVENTS CERTIFICATION

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

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.

You may electronically register for a seller's permit at no cost to you by visiting our website at www.cdtfa.ca.gov. To find a California Department of Tax and Fee Administration (CDTFA) office near you, call our Customer Service Center at 1-800-400-7115 (TTY:711) or visit our website. 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 CDTFA 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 (for example, 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 NUMBER

2. VENDOR/EXHIBITOR INFORMATION

OWNER'S NAME

MAILING ADDRESS (street number or P.O. box)

(city, state and ZIP code)

TELEPHONE NUMBER

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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 (type or print)

TITLE

SIGNATURE

DATE

Annual Privacy Notice – No Action Needed

Your account records are covered by state laws that protect your privacy. The Information Practices Act (Civil Code §1798.17) requires the California Department of Tax and Fee Administration (CDTFA) to notify you each year of your privacy rights.

The CDTFA administers many of the state's tax and fee laws. We ask you for your information (when you apply for your permit, certificate, license or renewal, relief request, payment plan, offer in compromise, settlement, or other applications) that is either required by law, or is used for our registration records. We will use the information to determine whether you are paying the correct amount of taxes and fees, or to collect any amounts you owe. You must provide all information requested, including your social security number (used for identification purposes [see Title 42 U.S. Code section 405(c)(2)(C)(i)]). A complete list of the California Revenue and Taxation Codes authorizing the CDTFA to maintain your information for the administration of its programs is available on our website at www.cdtfa.ca.gov/formspubs/cdtfa324gen.pdf.

What happens if I don't provide the information?

Your application for a permit, certificate, license, relief request, payment plan, or other programs may not be processed if your information is incomplete. If you are not able to file your required returns, you may have to pay penalties and interest. You may owe more taxes or fees, or receive a smaller refund, if you do not provide the requested information to support your exemptions, credits, exclusions, or adjustments.

If you provide fraudulent information, civil penalties may apply and you may be subject to criminal prosecution.

Can anyone else see my information?

Yes; while your records are covered by state laws that protect your privacy, the CDTFA may share information regarding your account with specific local, state, and federal government agencies, or companies contracted and authorized to represent the government agencies.

We may release the information printed on your permit, certificate, or license, such as your account type, start and closeout dates, and the names of business owners or partners (unless otherwise protected from disclosure), to the public. When you sell a business, we may give the buyer or other involved parties information regarding any of your outstanding tax liabilities.

With your written permission, we can release some or all of the information regarding your account to anyone you designate.

Can I review my records?

Yes. Requests should be made in writing to your closest CDTFA office or responsible official listed below. For a complete listing of our locations or a copy of the publication [58A](#), *How to Inspect and Correct Your Records*, visit us at www.cdtfa.ca.gov, or call our **Customer Service Center at 1-800-400-7115 (TTY:711)**, Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. You may contact the CDTFA's Disclosure Office at:

Disclosure Office, MIC:82
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0082
1-916-445-2918

Who is responsible for maintaining my records?

The officials listed below are responsible for maintaining your records.

Sales and Use Tax

California Department of
Tax and Fee Administration
Field Operations Division, MIC:47
PO Box 942879
Sacramento, CA 94279-0047
1-916-322-4899

Special Taxes and Fees

California Department of
Tax and Fee Administration
Business Tax and Fee Division
Deputy Director, MIC:57
PO Box 942879
Sacramento, CA 94279-0057
1-916-445-1441

Property Tax

California State Board of Equalization
Property Tax Department
Deputy Director, MIC:63
PO Box 942879
Sacramento, CA 94279-0063
1-916-274-3372