

**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.

You may electronically register for seller's permit at no cost to you by visiting our website at [www.boe.ca.gov](http://www.boe.ca.gov). To find a Board of Equalization (BOE) 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 BOE 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#

**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