CDTFA-410-D REV. 9 (3-23)

SWAP MEETS, FLEA MARKETS, OR SPECIAL EVENTS CERTIFICATION TO OPERATOR

STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

You are required to verify your seller's status by law. Please complete all four sections of this form and submit your completed form to the operator of each event where you are a seller. Partners and additional sellers at your business location should complete a separate copy of this form.

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 ZIP Code)*

TELEPHONE NUMBER

DRIVER LICENSE NUMBER/STATE ID NUMBER AND STATE

TYPE OF BUSINESS AND DESCRIPTION OF ITEMS TO BE SOLD/DISPLAYED

3. STATUS *(check the appropriate boxes and provide the requested information)*

☐ I hold a valid seller's permit. My permit number is: _____

☐ I am not making or soliciting sales of tangible personal property 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 (see explanation below)
- ☐ I sell on behalf of a section 6015 retailer _____ *(name)*

4. CERTIFICATION

The above statements are certified to be correct to the best of my knowledge and belief.

NAME *(type or print)*

TITLE

SIGNATURE

DATE

People who sell tangible personal property (merchandise) in California are generally required to hold a seller's permit. You **may not** sell at this event without a seller's permit, unless you are not required to hold one. You are required to have a permit if you are selling, even temporarily, new or used merchandise, including items you purchased for the purpose of reselling to others. You are not required to hold a seller's permit if you are only making "occasional" sales (see below), selling products that are not taxable when sold at retail, or selling on behalf of a section 6015 retailer (see below).

You may register for a seller's permit by visiting our website at *www.cdtfa.ca.gov*. If you obtain a temporary seller's permit, the business address on that 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—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 who is disposing of unwanted household items, and does this no more than twice in any twelve-month period, is generally considered to be an occasional seller. Also, some sellers who make only nontaxable sales are not required to hold a seller's permit. Examples include sellers of fresh produce or other cold food products sold exclusively "to go." Please note, however, some food sales are taxable, including sales of food for consumption in places where admission is charged, including some swap meets or flea markets.

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.

CLEAR PRINT