

ALL EXHIBITORS ARE REQUIRED TO FILL OUT THE ATTACHED BOE-410-D FORM

Here are some instructions that may be helpful in filling out this form;

1. Section #1- enter booth number if known
2. Section #2 - complete this entire section
 - a. It is mandatory to enter in a Driver's license number for the person who will be responsible for the booth
3. Section #3-
 - a. if you have a seller's permit, enter in the number, even if you may not plan on selling anything at the show
 - b. If you do not have a seller's permit and you will not be selling anything, then mark the box that claims, "No Sales will be made"
 - c. If you do not have a seller's permit, but will be selling at the show, then by the permit number line (the bold **S**) write in "application sent"

To apply for a new or temporary permit please go to the internet and follow the instruction on the California Board of Equalization website. Here is the link to fill out an application: <https://www.cdtfa.ca.gov/services/>

If you are an out of state exhibitor and will be selling at the show, you are required to apply for a temporary California seller's permit. Your application should be sent to the BOE office and not to TheFitExpo Show office. We do not have the authority or ability to issue the permit.

4. Please sign and date the form.
5. ALL exhibitors must send this completed form (BOE-410-D) to: helen.thefitexpo@gmail.com

***** Please do not wait to apply for a permit if you need one. If you are found to be selling anything without a required permit, there will be a fine imposed. There will be an officer from the Board of Equalization that will walk through the show at any given time.

Privacy Notice

This is not a request for you to provide information. This is an informational notice according to the requirements of the Information Practices Act (Civil Code §1798.17). No action is required.

We ask you for information so that the BOE can administer the state's tax and fee laws. The BOE will use the information to determine whether you are paying the correct amount of tax and 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 sec.405(c)(2)(C)(i)]). A list of authorized agencies, among others, who the BOE may disclose information to, and a complete list of the California Revenue and Taxation Codes is available on our website at www.boe.ca.gov/pdf/boe324gen.pdf, then scroll to the second page.

What happens if I don't provide the information?

If your registration information is incomplete, the BOE may not issue your permit, certificate, or license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you do not provide other information the BOE requests or that is required by law, or if you provide fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you do not provide the requested information to support your exemptions, credits, exclusions, or adjustments, they may not be allowed. You may owe more tax or fees or receive a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, the BOE may share information regarding your account with specific state, local, and federal government agencies. The BOE may also share specific information with companies authorized to represent local governments.

Under some circumstances, the BOE may release the information printed on your permit, certificate, or license, such as account start and closeout dates, and names of business owners or partners, to the public. When you sell a business, the BOE may give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, the BOE can release information regarding your account to anyone you designate.

Can I review my records?

Yes. Requests should be made in writing to your closest BOE office. A complete listing of BOE locations can be found at www.boe.ca.gov. Additional information regarding your records can be found in publication 58-A, *How to Inspect and Correct Your Records*. For a copy of this publication, go to www.boe.ca.gov or call the 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. If you need more information, you may contact the BOE's Disclosure Officer at 1-916-445-2918 or by writing:

Disclosure Officer, MIC:82
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0082

Who is responsible for maintaining my records?

The officials listed below are responsible for maintaining your records.

Sales and Use Tax Department

Board of Equalization
Deputy Director, SUTD, MIC:43
PO Box 942879
Sacramento, CA 94279-0043
1-916-445-1441

Property and Special Taxes Department

Board of Equalization
Deputy Director, PSTD, MIC:63
PO Box 942879
Sacramento, CA 94279-0063
1-916-445-1516

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

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.