

## **Magic Castle Swap Meet Update!**

### **ARE YOU AN OCCASIONAL SELLER?**

Want to sell your used magic at the Magic Castle Swap Meet on October 9, 2010? Do you need a one day seller's permit or not? You might qualify as a "Occasional Seller". If you do qualify, the State Board of Equalization of California ("BOE") requests you complete the enclosed form BOE 410-D instead of obtaining a regular Seller's Permit or the One Day Seller's Permit number. If you have any questions, contact your local BOE office. Once completed, mail this form to the BOE address: **State Board of Equalization, P.O. Box 3652, Culver City, CA 90231-3652**. Remember: the deadline for October's Swap Meet applications - September 27, 2010.

#### **What is a "Occasional Seller"?**

This is the explanation from the form BOE 410-D:

"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 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."

#### **All people who participate in the Magic Castle Swap Meet INCLUDING ALL permit holders and "Occasional Seller", fill-in :**

Event Name and Place: **Magic Castle Swap Meet/ Magic Castle**

Event Date: **October 9, 2010**

Table/ Booth: **Area A -Magic Castle**

#### **OCCASIONAL SELLERS FILL-IN:**

Check the box per your qualified status in Section 3: **"My sales are exempt occasional sales"**

#### **PERMIT HOLDERS FILL-IN:**

Check the box per your qualified status in Section 3: **Your Resale Number**

You will need to mail a copy of the this form, the completed Magic Castle Swap Meet application and your check for the number of tables you are requesting to be on file at the Magic Castle before September 27, 2010.

If you have any questions, contact your local BOE office. To be a vendor at the Magic Castle Swap Meet, you'll need a Seller's Permit, a One Day Seller's Permit number. To qualify as an Occasional Seller, send in the completed the BOE 410-D or check the box that you are only taking names, leads or offering a service for this event. That's all there's to do and you'll be able to join the fun of being a part of this October's Magic Castle Swap Meet.

See you there!

Gary Frank

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