



## VENDOR'S LEGAL REQUIREMENTS

Vendors, according to the California Business and Professions (B&P) Code, are required to report all property offered or displayed for sale or exchange on this form, or its likeness, to assist in tracing and recovering stolen property and detecting sales tax evasion. For definition of "Vendor" see B&P code section 21661(e). Swap Meet owners or operators are required to provide reporting forms to vendors and are required to submit completed forms to the local law enforcement jurisdiction. For the definition of "Operator" see B&P code section 21661 (d).

Completion of this form meets the requirement of Section 6073, Revenue and Taxation Code. No additional forms will be required by the State Board of Equalization.

All personal property must be reported when offered for sale or exchange at any event in which two or more persons offer property for sale or exchange, and that meets one of the following conditions: (B&P code section 21661(a))

- (1) A fee is charged to those offering the merchandise for sale or exchange;
- (2) A fee is charged to prospective buyers for parking or for admission to the area where merchandise is offered or displayed for sale or exchange;
- (3) The event is held more than six times in any 12-month period.

Certain organizations and specific events and property are exempt from these reporting requirements. See B&P code section 21662.

The vendor offering the merchandise for sale or exchange shall complete the form and submit it to the event operator prior to the close of the business day at which the item(s) are to be sold or exchanged. See B&P code sections 21663 and 21664(b). These forms shall be made available to the vendors by the person(s) operating the event. See B&P code section 21664(a). Special provisions reduce the reporting requirements for those who "regularly" offer merchandise for sale or exchange. See B&P code section 21664(c) and (d).

Upon request, a vendor shall provide a purchaser a written receipt disclosing the vendor's name and address for any item(s) purchased which has a selling price in excess of fifteen (\$15) dollars.

### **Violation of reporting requirements is a misdemeanor. See B&P code section 21667.**

#### ***INSTRUCTIONS FOR COMPLETING FORM:***

- (1-3) Use legal name and home address of the vendor. (Avoid nicknames)
- (4) Vendor's driver's license number or California identification number should be used. In the event these documents are not available, credible identification should be used.
- (5) Enter vendor's date of birth (month-day-year).
- (6) Vendor's telephone number with area code.
- (7) Vendor's State Board of Equalization permit number. If the vendor does not have a resale number, enter "none".
- (8) Enter the license number and state of the vehicle which transported the merchandise to the event. (i.e., 1ABC234 CA).
- (9) Enter vehicle make, model, year & color. (i.e., Ford 150, 2006, Green).
- (10) Name and location of the event is preprinted.
- (11) Enter the date of the event (month-day-year).
- (12) Leave blank. To be used by event operator.
- (13) City where event is being held is preprinted.
- (14) County where event is being held is preprinted.
- (15) Row or building & space of the space used by the vendor. If any questions, see the event operator.
- (16) Enter the vendor's business name if there is one. In the event the vendor is representing any other retailer, merchandiser, or any other seller, the name of such business or seller's name and address should be used. If no business name enter "none".
- (17) Enter business address, city, state and zip code.
- (18) Enter the kind of business you are in. Example: antique store, secondhand store, etc.
- (19) Value/price of property offered for sale. Estimate if traded.
- (20) Quantity of similar items being offered for sale with the same name, model, size, color. Use a new line for each different type of item.
- (21) Describe similar non-serialized items. Example: hand crafts, clothing, jewelry, tapes, etc. For all serialized property, enter each item on a separate line. Do not use terms such as "miscellaneous", "stuff", "used household", etc.
- (22) Enter serial number, unique symbol or owner-applied identification marks. In the event the item had a serial number and the number has been removed or defaced, so state.
- (23) Vendor's legal signature should be used for the certification. Enter the date the form was signed (month-day-year).