

## Temporary Sellers

Generally, if you make three or more sales of items subject to California sales and use tax in a 12-month period, you are required to register for a California seller's permit and pay tax on your taxable sales.

However, if you will be selling items at a location for less than 90 days, you are considered a temporary seller, and are required to hold a temporary seller's permit. You will need to register each temporary sales location. On the other hand, if you already hold a seller's permit for a permanent place of business but also make sales at a temporary location, you will **not** need to register for a separate temporary seller's permit. Instead, you must register for a sub-permit for each of your temporary locations.

Conventions/Trade Shows	<p>If you participate in California conventions and trade shows and make sales or take orders for sales at or during the conventions or trade shows, you will generally be required to hold either an ongoing or temporary seller's permit.</p> <p>For in-state retailers, you must obtain an ongoing seller's permit if you are engaged in the business of selling tangible personal property. Out-of-state retailers that exceed specific sales thresholds are required to obtain an ongoing seller's permit. Retailers not exceeding these thresholds are only required to obtain a temporary seller's permit.</p> <p>For more information regarding these thresholds, please see <a href="#">publication 77, Out-of-State Sellers: Do You Need to Register with California?</a> (<a href="http://www.cdtfa.ca.gov/formspubs/pub77/#notrequired">www.cdtfa.ca.gov/formspubs/pub77/#notrequired</a>)</p>
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## Register for a Temporary Seller's Permit

Obtaining a temporary seller's permit is easy and free. Please visit our [Online Services \(www.cdtfa.ca.gov/services/\)](http://www.cdtfa.ca.gov/services/) webpage, select the Registrations tab and follow the steps to register a business activity with the California Department of Tax and Fee Administration (CDTFA).

Temporary permits are issued to individuals with no permanent place of business, and cover a selling period of 90 days or less at one location. The registration process is the same whether you are registering for a temporary seller's permit or a seller's permit for a permanent business location. However, there are some things to keep in mind when registering for a temporary seller's permit.

- › You may obtain a temporary seller's permit 90 days prior to your business start date.
- › You need to provide a valid start and end date for each temporary sales location.
- › You may register for multiple locations on a temporary seller's permit as long as they operate within the same 90-day period.
- › You may not add a new sales location to an existing temporary seller's permit.

Once you finish registering, you may print a temporary seller's permit for each location.

## File Your Return

People who are issued temporary seller's permits are required to file a return due on or before the last day following the month after the temporary sales location closes. For example, if you have a temporary seller's permit for a sales location active from January 15, 2020 – January 27, 2020, then your return is due on or before February 29, 2020.

For more information on how to file and what you need to get started, please visit our [Online Services \(www.cdtfa.ca.gov/services/\)](http://www.cdtfa.ca.gov/services/) webpage and select the File a Return tab.

**Tax Rate for Anaheim, California is 7.75%**

This document is an edited and condensed version of the "Temporary Sellers" Page from CA.gov: <https://www.cdtfa.ca.gov/industry/temporary-sellers.htm>

### CONTACT US

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- 📖 CDTFA Directory ([www.cdtfa.ca.gov/directory.htm](http://www.cdtfa.ca.gov/directory.htm))

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