

Seller Permit and Business License for:

Pomona - Sacramento - San Mateo - Pleasanton

Seller's Permit - Exhibitors who participate in any of ISE's California shows must inform ISE of their status with the State of California Board of Equalization. The Board will be on-site at each California show to audit and verify your status.

Please read the following:

- A.** Update or obtain your Seller's Permit from the California Board of Equalization. If you are doing retail sales of goods or taking deposits on goods, but you do not have a valid Seller's permit number: please call the Board of Equalization office listed below and start the application process. There is no fee. When you get the number, please send, fax or call ISE with the number (the BOE-410-D form may be used to mail or fax your number to ISE).
- B. If you are EXEMPT from having a number:** You have talked with the Board office and verified that you are exempt. Please COMPLETE FORM BOE-410-D and mail or fax it to ISE. The Board uses the BOE-410-D form to document the reason for your exemption. It must be filled out completely and signed. Please indicate the reason for your exemption.
- C.** ISE is required to give the permit number or BOE-410-D form to the Board of Equalization. This could involve your driving to the Board office before registering and setting-up at the show.

YOU WILL NOT BE ALLOWED TO REGISTER OR SET UP UNTIL ISE RECEIVES A CURRENT SELLER'S PERMIT NUMBER OR COMPLETED BOE-410-D FORM.

WARNINGS!

ISE recommends the application process be started by NOVEMBER 4, 2004. The application process for the Temporary Seller's Permit is easy and straightforward. This permit is valid for all ISE shows in California if you include the dates for all shows in your application. The BOE-410-D is not the application for the permit; it is merely the form ISE submits to the Board explaining why you do not need a number. Please send/fax in a copy of your completed BOE-410-D form or a copy of your California Seller's permit to ISE by December 3, 2005. Please note that a temporary sellers permit is open for 60 days. We suggest that you apply for the dates of January 5, 2005 to March 8, 2005.

Board of Equalization: Can be contacted via their web-site: www.boe.ca.gov and required forms may be downloaded for your use. Call Sabrina at ISE if you have questions.

Pomona Office	Sacramento Office	San Mateo Office	Pleasanton Office
1521 West Cameron Ave. #300 West Covina, CA 91790 Phone: 626-480-7200 Fax: 626-480-7260	3321 Power Inn Rd. #210 Sacramento, CA 95826 Del Bartlett: 916-227-6719 Fax: 916-227-1883	121 Spear St. #460 San Francisco, CA 94105 Phone: 415-356-6600 Fax: 415-356-6117	1515 Clay St. #303 Oakland, CA 94612 Phone: 510-622-4100 Fax: 510-622-4175

FOREIGN EXHIBITORS PLEASE NOTE: The Board of Equalization cannot return International phone calls or mail applications to foreign countries. Please call Sabrina at ISE for the application form or download the form from the Internet; www.boe.ca.gov

Sellers of Travel (air or sea) Registration:

If you are a company Marketing or Selling air or sea travel to public for profit in the state of California, your company must register as a "Seller of Travel". For more detail go to <http://caag.state.ca.us/travel/forms.htm>, or Phone 213-897-8095, or Fax 213-897-8846.

Business License:

City of Pomona, Sacramento, San Mateo and Pleasanton do NOT require a license.

Seller Permit and Business License for:

Denver - Phoenix - Salt Lake City

Denver, Colorado

Exhibitors who plan to sell tangible items (except food for home consumption) at the show must acquire a Sales License and submit tax reports as required. Exhibitors must submit sales tax reports to the State of Colorado (3.7%) and to the City & County of Denver (3.5%). These proper forms can be downloaded at the web sites listed below. ISE is required to provide authorities with a list of all Exhibitors. Exhibitors must have licenses available at the show for inspection. Exhibitors who do not have valid licenses will not be allowed to make sales at the show.

State of Colorado Jennifer Spillane: 303-866-5643 Colorado Dept. of Revenue PO Box 13200, Denver, CO 80201 \$8.00 for single event license www.taxcolorado.com	City & County of Denver Treasury Division: 720-865-7075 Attn: Special Events PO Box 174306, Denver, CO 80217 \$5.00 for single event license www.denvergov.org/treasury
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SELLING TRAILERS? PLEASE NOTE: In Colorado, you must be licensed to offer trailers for sale. Stating the price of a vehicle is considered "offering for sale". A summons could be issued for not complying. Call Sherry Colborg, Compliance Officer at (303) 205-5729 for further assistance.

Phoenix, Arizona

City of Phoenix: The permit/license cost is \$25 and is good for only 30 days. Anyone who sells or offers for sale items at the show (including services) will be required to have a current City of Phoenix Privilege (sales) and Use Tax License. Inspectors will be set up next to or near Registration at the show to take applications and for permit pick up. It is not necessary but they would prefer that you apply for the permit in advance.

***Please note that vendors selling only pre-packaged food for home consumption are not subject to this tax.**

State of Arizona: the application form can be downloaded from their website: www.revenue.state.az.us The license fee of \$12 is a one-time fee unless you close your account after the show. Then you would have to apply and pay the fee again the next year. If you keep your account open, you may call them and request your account be put on hold until the next year.

City of Phoenix – Privilege Sales Tax 251 West Washington St., 3 rd Floor Phoenix, AZ 85009 Contact Don Anderson @ 602-261-8831 More info: www.revenue.state.az.us	State of Arizona License fee is \$12 (permanent license) Arizona Dept. of Revenue – License Compliance Unit PO Box 29032, Phoenix, AZ 85038-9032 Phone: 602-255-2060 Download forms: www.revenue.state.az.us
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Salt Lake City (City of Sandy), Utah

City of Sandy: Exhibitor permit not required. Exhibitors are covered under ISE's license.

State of Utah: A representative from the Utah State Sales Tax Commission will be on-site during registration and opening day of the show to issue Temporary Sales Licenses. Exhibitors who plan to sell tangible items at the show will be required to obtain a Temporary Sales License and Special Return Form from the Tax Commission. Tax reports must be submitted within 5 days after the show closes.

Warning to businesses that already have a Utah State Sales Tax License; you must remit the sales tax you collect with the Temporary Sales License you are issued for this show. Do not remit these taxes with your regular quarterly return.

Selling Vehicles or Trailers? Dealer's who already have a Utah Dealer's License will need to obtain an Off-Site Temporary Lot License. If you are from out of state you will need to obtain a Utah Dealer's License. Contact the Motor Vehicle Enforcement Department at 801-297-2600.