



All vendors selling new or used merchandise within the State of Pennsylvania are required by law to have a Pennsylvania State Sales Tax License (see PA Department of Revenue law on next page). Even if a vendor sells only once or twice a year, it is still necessary to have a license because, according to the law, the sales are in competition with other vendors also selling. There is no fee involved in obtaining a license.

Vendors must complete the PA-100 form. It is suggested that this form be completed online. Access it online at www.pa100.state.pa.us and click the "Register On-line" button.

Additional instructions about PA Sales Tax Licensing can be found online at www.PABizOnline.com.

If you have any questions or need assistance in filing, call the Harrisburg, PA State Sales Tax Registration Office at **717-787-3653**. You may also visit the PA Dept. of Revenue website at www.revenue.pa.gov.

After receiving your PA Sales Tax License number, please be sure to contact the Carlisle Events' office so that we may record it. Thank you.

§ 32.4. Isolated sales.

(a) *Isolated sales.* Subject to subsection (b) the following transactions are considered to be isolated sales:

(1) Infrequent sales of a nonrecurring nature made by a person not engaged in the business of selling tangible personal property, such as the following:

- (i) The sale of a used vacuum cleaner by a housewife.
- (ii) Isolated sales by executors, administrators, trustees and other fiduciaries in the liquidation of an estate.
- (iii) Sales or execution sales under a court order or by a court officer.

(2) Infrequent sales of a nonrecurring nature of tangible personal property acquired for use or consumption by the seller, and not sold in the regular course of the business of the person, such as:

- (i) The sale of a typewriter by an insurance company which does not regularly dispose of such equipment.
- (ii) The sale of used machinery, fixtures, equipment and similar items by a person engaged in a business or occupation such as manufacturing or operating a retail store, when the person does not sell the items in the regular course of its business.
- (iii) The sale of an entire business by the owner thereof except that the value of a motor vehicle, trailer, semitrailer, motor boat or similar property constituting part of the sale may not be exempt. The transfer of inventory or stock in trade constituting part of the sale may not be exempt as an isolated sale but may be exempt as a sale for resale. Reference should be made to § 32.3 (relating to sales for resale).

(b) *Transactions which are not isolated sales.* The following are examples of transactions which shall not be considered isolated sales:

(1) The sale of property held primarily for sale to customers in the ordinary course of a trade or business.

(2) The sale of stock in trade or other property of a kind which would properly be included by a manufacturer, wholesaler, retailer, jobber or other vendor in inventory even though the sales are infrequent and only comprise an insignificant fraction of the vendor's total business.

(3) Sales which constitute an integral part of a business even though the sale of the tangible personal property is not the primary business of the seller, as the sale of repossessed property by a finance company.

(4) The sale of by-products, waste and scrap by a person engaged in a business, when the sales are regularly made to dispose of these items.

(5) The sale of food for on-premises consumption by a company operating a cafeteria for employees. The sale of meals may not be considered isolated merely because the activity is not the principal business of the seller.

(6) The sale of a property by a charitable, volunteer firemen's or religious organization or nonprofit educational institution as a fund raising activity, if the following is applicable:

- (i) The sales or series of sales is conducted more than three times or more than a total of 7 days in any year.
- (ii) The organization or institution is making sales of taxable property other than food or beverages sold at or from a school or church, on the same premises in competition with other vendors required to collect tax.

(7) The sale of motor vehicles, trailers, semi-trailers, motor boats, aircraft, snowmobiles or other similar tangible personal property required under Federal law or the laws of the Commonwealth to be registered or licensed.

(8) The sale of a tangible personal property on the same premises in competition with vendors required to collect tax, even though the sale may otherwise qualify as an isolated sale.

(c) *Sales involving auctioneers.* Sales involving auctioneers shall be exempt from tax as isolated sales if they qualify as exempt sales under the provisions of § 31.23 (relating to auctioneers).

Source: The provisions of this § 32.4 amended through December 20, 1975, 5 Pa.B. 3277.

Cross References: This section cited in 61 Pa. Code § 32.21 (relating to charitable, volunteer firemen's and religious organizations, and nonprofit educational institutions).



pennsylvania

DEPARTMENT OF REVENUE

BUREAU OF BUSINESS TRUST FUND TAXES
PO BOX 280901
HARRISBURG, PA 17128-0901

**FOR PENNSYLVANIA
SALES TAX/TRANSIENT
VENDOR LICENSE**

TYPE OR PRINT LEGIBLY, USING BLACK INK.

SECTION 1 - REASON FOR THIS REGISTRATION

1. <input type="checkbox"/> NEW REGISTRATION	2. <input type="checkbox"/> REINSTATE SALES TAX/TRANSIENT VENDOR	2a. SALES TAX/TRANSIENT VENDOR ACCOUNT NUMBER TO BE REINSTATED: _____
3. <input type="checkbox"/> OTHER (EXPLAIN)		

SECTION 2 - ENTERPRISE INFORMATION

1. DATE OF FIRST OPERATIONS	2. DATE OF FIRST OPERATIONS IN PA	3. ENTERPRISE FISCAL YEAR END		
4. LEGAL NAME		5. FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)		
6. TRADE NAME (IF DIFFERENT THAN LEGAL NAME)		7. ENTERPRISE TELEPHONE NUMBER		
8. STREET ADDRESS (DO NOT USE PO BOX)	CITY/TOWN	COUNTY	STATE	ZIP CODE + 4
9. MAILING ADDRESS, IF DIFFERENT THAN STREET ADDRESS	CITY/TOWN		STATE	ZIP CODE + 4
10. LOCATION OF ENTERPRISE RECORDS (STREET ADDRESS)	CITY/TOWN		STATE	ZIP CODE + 4

SECTION 3 - TAXES AND SERVICES

1. CHECK THE APPROPRIATE BOX(ES) TO INDICATE THE TYPE OF LICENSE/CERTIFICATE REQUESTED

TRANSIENT VENDOR CERTIFICATE* (see reverse side) LOCAL SALES, USE AND HOTEL OCCUPANCY TAX LICENSE** (see reverse side)

2. ENTER THE DATE OF FIRST RETAIL SALE OR SERVICE IN PA: _____

MONTH DAY YEAR

3. LIST THE PRIMARY PRODUCTS AND SERVICES ASSOCIATED WITH THE BUSINESS ACTIVITY. ALSO ENTER THE PERCENTAGE THAT EACH PRODUCT OR SERVICE REPRESENTS OF THE TOTAL RECEIPTS OR REVENUE OF THIS ESTABLISHMENT.

PRODUCTS OR SERVICES	%	PRODUCTS OR SERVICES	%
PRODUCTS OR SERVICES	%	PRODUCTS OR SERVICES	%

4. CHECK THE APPROPRIATE BOX(ES) TO INDICATE THE APPLICABLE COUNTY(IES) WHERE THE ADDITIONAL COLLECTION OF LOCAL SALES TAX WILL BE ADDED ON THE RETAIL SALE OR USE OF TANGIBLE PERSONAL PROPERTY.

ALLEGHENY (1%) PHILADELPHIA (2%)

SECTION 4 - AUTHORIZED SIGNATURE

I, (WE) THE UNDERSIGNED, DECLARE UNDER PENALTIES OF PERJURY THAT THE STATEMENTS CONTAINED HEREIN ARE TRUE, CORRECT AND COMPLETE.

AUTHORIZED SIGNATURE	EMAIL ADDRESS	TITLE
TYPE OR PRINT NAME		DATE
PREPARER'S SIGNATURE (IF OTHER THAN OWNER OR PARTNER)	EMAIL ADDRESS	TITLE
TYPE OR PRINT NAME		DATE
TELEPHONE NUMBER		DATE

CONTINUE ON REVERSE SIDE

THE PENNSYLVANIA SALES TAX/TRANSIENT VENDOR LICENSE MUST BE PROMINENTLY DISPLAYED.
THE PENNSYLVANIA SALES TAX RATE IS 6 PERCENT.

SECTION 5 - FORM OF ORGANIZATION

1. CHECK APPROPRIATE BOXES.

- SOLE PROPRIETORSHIP PARTNERSHIP:
 GENERAL JOINT VENTURE
- OTHER (EXPLAIN) _____

2. PROFIT NONPROFIT IS THE ENTERPRISE ORGANIZED FOR PROFIT OR NONPROFIT?

SECTION 6 - OWNERS OR PARTNERS INFORMATION

PROVIDE THE FOLLOWING FOR ALL OF THE OWNERS OR PARTNERS.

1. OWNER OR PARTNER		2. SOCIAL SECURITY NUMBER		3. FEDERAL EIN		
5. HOME ADDRESS (STREET)		CITY/TOWN		COUNTY	STATE	ZIP CODE + 4
6. PERCENT OF OWNERSHIP		7. DAYTIME TELEPHONE NUMBER		8. IS THIS PERSON RESPONSIBLE TO REMIT SALES TAX <input type="checkbox"/>		
1. OWNER OR PARTNER		2. SOCIAL SECURITY NUMBER		3. FEDERAL EIN		
5. HOME ADDRESS (STREET)		CITY/TOWN		COUNTY	STATE	ZIP CODE + 4
6. PERCENT OF OWNERSHIP		7. DAYTIME TELEPHONE NUMBER		8. IS THIS PERSON RESPONSIBLE TO REMIT SALES TAX <input type="checkbox"/>		

* A TRANSIENT VENDOR IS ANY ENTERPRISE WHOSE BUSINESS IS A SOLE PROPRIETOR OR PARTNERSHIP, NOT HAVING A PERMANENT PHYSICAL BUSINESS LOCATION IN PENNSYLVANIA, THAT SELLS TAXABLE, TANGIBLE PERSONAL PROPERTY OR PERFORMS TAXABLE SERVICES IN PENNSYLVANIA.

**LOCAL TAX WILL BE IMPOSED IN ALLEGHENY AND PHILADELPHIA COUNTIES, IN ADDITION TO THE STATES SALES AND USE TAX, ON THE RETAIL SALE OR USE OF TANGIBLE PERSONAL PROPERTY. BY LAW, A 1 PERCENT LOCAL TAX IS ADDED TO PURCHASES MADE IN ALLEGHENY COUNTY, AND 2 PERCENT LOCAL TAX IS ADDED TO PURCHASES MADE IN PHILADELPHIA.