

**The Saluda Tailgate Market Application 2018**  
**Saluda Business Association, PO Box 1085, Saluda NC 28773**

Business Name: \_\_\_\_\_

Owner Name(s): \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone #: \_\_\_\_\_ Cell #: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Preferred way of contact \_\_\_\_\_

List items that you will have for sale at the Tailgate Market: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Are you available for the full season in all weather conditions? \_\_\_\_\_

If you are only available for part of the season when do you anticipate being available to start? \_\_\_\_\_

The latest state regulation document for tailgate markets from the North Carolina Department of Revenue is attached. Please read it carefully and provide either:

your NCDOR sales tax registration # \_\_\_\_\_

**or** your NCDOR sales tax exemption # \_\_\_\_\_

**or** write a statement of attestation (you only sell what you grow) below the document attached and sign, date, and return it with your application.

**And** please sign below that you have received, read, and agree to abide by The Saluda Tailgate Market rules and all state regulations.

Signature \_\_\_\_\_

Date \_\_\_\_\_

## **Guidance for Specialty Market Operators, Operators of Events, and Farmers That Only Sell Farm Products Updated**

**February 14, 2014**

The Department has updated <http://www.dornc.com/taxes/sales/specialty.html> to clarify that a farmer that only sells products produced by the farmer is not required to obtain a Certificate of Registration. However, a farmer that purchases products for resale that are not produced by the farmer in the capacity of a producer is required to obtain a Certificate of Registration. See **Sales and Use Tax Technical Bulletin Section 9** for more information.

Additionally, a person that only sells products of the farm produced by the person must provide a written statement attesting that the items were produced by the person or provide the agricultural exemption number issued to the person, as a farmer, by the Department, to the specialty market operator or operator of an event. The statement of attestation obtained from the person or the agricultural exemption obtained from the farmer by the specialty market operator or operator of an event is required to be kept in conjunction with the daily registration list.

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Signature: \_\_\_\_\_ Date: \_\_\_\_\_

