



## Important information from the Office of North Dakota State Tax Commissioner regarding Exhibitor's sales

A seller, vendor, exhibitor or booth owner selling merchandise or providing taxable services at a special event is responsible for obtaining a North Dakota sales and use tax permit, and for reporting and paying sales tax on sales at such events. A North Dakota sales and use tax permit allows the seller to make taxable sales at all special events occurring in the state.

A sales and use tax permit may be applied for using one of the following:

- For sole proprietor, an application for a sales and use tax permit may be obtained online at <http://www.nd.gov/tax/salesanduse/forms/salestaxpermitsoleprop.pdf>.
- For partnership, corporation, LLC or LLP, an application for a sales and use tax permit may be obtained online at <http://www.nd.gov/tax/salesanduse/forms/withholdsalesapplication.pdf>.
- Request a sales and use tax permit application by calling our office at 701-328-3470, or email [salestax@state.nd.us](mailto:salestax@state.nd.us).

If there are any questions, please call the ND Sales Tax Compliance section at 701-328-3470.