

**EXEMPTION CERTIFICATE
NEWSPAPERS AND PERIODICALS**
(Sales of tangible personal property
that becomes an ingredient or component of
newspapers or periodicals distributed by
organizations which qualify for tax-exempt
status under Internal Revenue Code
section 501(c)(3))

Regulation 1590

As provided in [Regulation 1590, sections 6362.7 or 6362.8](#), any seller claiming a transaction as exempt from sales tax should timely obtain an exemption certificate in writing from the purchaser. The exemption certificate will be considered timely if obtained by the seller at any time before the seller bills the purchaser for the property, or any time within the seller's normal billing and payment cycle, or any time at or prior to delivery of the property.

This certificate is to be used for purchases of tangible personal property that becomes an ingredient or component part of newspapers or periodicals that are distributed by organizations which qualify for tax-exempt status under Internal Revenue Code section 501(c)(3) in accordance with subdivision [\(b\)\(5\)\(A\)](#) of Regulation 1590.

NAME OF PURCHASER

ADDRESS (*street, city, state, zip code*)

I HEREBY CERTIFY:

Initial one of the following:

That I hold a valid Seller's Permit No.
issued pursuant to the Sales and Use Tax Law.

That the purchaser does not hold a permit issued pursuant to the Sales and Use Tax Law. The purchaser does not sell any tangible personal property for which a permit is required.

I further certify that the purchaser is an organization that qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and is engaged in the business of selling or publishing

INSERT NAME AND TYPE OF NEWSPAPER OR PERIODICAL

The tangible personal property described herein which I shall purchase from

NAME OF VENDOR

will be sold in the form of tangible personal property or will become a component part of a newspaper or periodical distributed by the organization and (*check one or both*):

The organization will distribute the newspaper or periodical to the members of the organization in consideration of payment of the organization's membership fee or to the organization's contributors,

The publication does not receive revenue from or accept any commercial advertising.

I understand that in the event any such property is sold or used other than as specified above or used other than for retention, demonstration, or display while holding it for sale in the regular course of business, I am required by the Sales and Use Tax Law to report and pay any applicable sales or use tax. Description of property to be purchased:

DATE

SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

TITLE
