Sales to Purchasers From Mexico
As a California retailer, you are required to report sales tax on all your sales of tangible personal property (such as items you manufacture, or merchandise you purchase for resale) unless the law allows you an exemption or provides that the sale is not taxable. Since there is no general exemption for sales to residents of other states or countries, your sales in California to purchasers from Mexico are normally subject to tax.

However, some of your sales to Mexican residents may qualify as tax-exempt sales for export or nontaxable sales for resale. This publication briefly discusses these sales and explains what you must do to document your claim that a sale to a Mexican purchaser is an exempt sale for export or a nontaxable sale for resale.

If you cannot find the information you are looking for in this publication, please visit www.boe.ca.gov or call our Customer Service Center at 1-800-400-7115. Customer service representatives are available to answer your questions weekdays between 8:00 a.m. and 5:00 p.m. (Pacific time), except state holidays. This publication complements publication 73, Your California Seller’s Permit, which includes general information about obtaining a permit; using a resale certificate; collecting and reporting sales and use taxes; buying, selling or discontinuing a business; and keeping records. Please also refer to www.boe.ca.gov or the For More Information section of this publication for Board of Equalization (BOE) information and all regulations and publications referenced in this publication.

We welcome your ideas on improving this or any publication. Please send your suggestions to:

Audit and Information Section, MIC:44
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0044

To contact your Board Member, see www.boe.ca.gov/members/board.htm.

Note: This publication summarizes the law and applicable regulations in effect when the publication was written, as noted on the cover. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between the text in this publication and the law, decisions will be based on the law and not on this publication.
<table>
<thead>
<tr>
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<th>Page</th>
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<tr>
<td>Sales for Resale</td>
<td>1</td>
</tr>
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<td>Sales for Export</td>
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<td>Appendix 1: Resale Certificates</td>
<td>9</td>
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<tr>
<td>Appendix 2: Business Classification Codes</td>
<td>15</td>
</tr>
</tbody>
</table>
SALES FOR RESALE

You may make tax-free sales to retailers who will resell the property in the regular course of their business operations—either “as-is” or as a physical part of another product they sell. This tax exclusion is not limited to your sales to California retailers. You may make tax-free sales for resale to merchants from Mexico even though they do not have California seller’s permits and will resell the property in Mexico. As with all sales for resale, you must have proper documentation to support your transaction as a sale for resale or you will be liable for the tax. Please refer to www.boe.ca.gov or the For More Information section of this publication for Board of Equalization (BOE) information and all regulations and publications referenced in this publication.

Sales to businesses participating in the Mexican Merchants Program

The vast majority of your sales to Mexican merchants will be to businesses that participate in the Mexican Merchants Program. The BOE worked with businesses in Baja California and the northern part of the state of Sonora to establish this program. A participating Mexican merchant can make tax-exempt purchases for resale from California sellers provided they will resell the merchandise in Mexico. In order to participate in the program, the merchant must be a member of one of the following business associations or chambers:

- CANACO, the Chamber of Commerce
- CANACINTRA, the Chamber of Industries
- CANACOPE, the Chamber of Commerce of Small Merchants
- CANAGRAF, the Chamber of Graphic Arts

The BOEs San Diego Office assigns resale registration numbers to qualified merchants, and the chambers assign a business code number that indicates the merchants’ type of business (see Appendix 2). Both numbers are noted on each merchant’s official identification card, which is issued by the chamber (explained below).

When you make sales to merchants from Mexico who belong to one of these organizations, the BOE will usually consider that you have adequately supported your claimed sales for resale if you have on file:

- A copy of the Mexican merchant’s official identification card or an imprint of the card on each sales invoice, and
- A timely Mexican merchant resale certificate or a timely Border States Uniform Sales for Resale Certificate.

The official identification card, types of resale certificates, and your responsibilities as a retailer are discussed in more detail below.

- **Official identification card**

  **Source and description**

  Members of the chambers listed are issued official identification cards that identify them as businesses selling merchandise in Mexico. These cards are the same size as a bank credit card and are embossed with the merchant’s:

  - Name
  - Business name
  - Resale registration number
  - Business code (generally limited to three digits)

  The cards also include the name and photo of the person authorized to make purchases on behalf of the merchant. The chambers issue the cards yearly. The year of issue is shown on the card along with a specific expiration date (currently January 31 of the year following the year of issue).
Examples of typical identification cards are shown below.

**Front of Card**
- **Logo of issuing chamber**
- **Year of issue**
- **Merchant’s business code (see Appendix 2), plus embossed dashes to prevent unauthorized codes from being added**
- **Expiration date**

**Back of Card**
- **Control numbers issued by chamber**
- **Signature line**
- **Photo of member or person authorized to make purchase**
- **Text on back**

The business classification codes on the face of this card indicate the types of merchandise which this merchant may buy for resale. The merchant is not entitled to purchase items for their own use under the resale provisions of this card. The full listing of business classification codes and other pertinent information are contained in Publication No. 32 “Sales to Purchasers From Mexico.” This card is only valid in the State of California. Publication and information may be obtained by contacting the San Diego Board of Equalization Office. Phone 1-858-385-4700.
Since 1990, the cards have been color-coded by year. The associated colors for the years 2010 through 2029 are:

<table>
<thead>
<tr>
<th>Year</th>
<th>Color</th>
<th>Year</th>
<th>Color</th>
<th>Year</th>
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<tbody>
<tr>
<td>2010</td>
<td>Red</td>
<td>2015</td>
<td>Red</td>
<td>2020</td>
<td>Lavender</td>
</tr>
<tr>
<td>2011</td>
<td>Gold</td>
<td>2016</td>
<td>Turquoise</td>
<td>2021</td>
<td>Goldenrod</td>
</tr>
<tr>
<td>2012</td>
<td>Orange</td>
<td>2017</td>
<td>Silver</td>
<td>2022</td>
<td>Olive green</td>
</tr>
<tr>
<td>2013</td>
<td>Brown</td>
<td>2018</td>
<td>Navy blue</td>
<td>2023</td>
<td>Light Salmon</td>
</tr>
<tr>
<td>2014</td>
<td>Green</td>
<td>2019</td>
<td>Burgundy</td>
<td>2024</td>
<td>Purple</td>
</tr>
<tr>
<td>2015</td>
<td>Peach</td>
<td>2025</td>
<td>Rust Brown</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Brown</td>
<td>2026</td>
<td>Mauve</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Purple</td>
<td>2027</td>
<td>Olive green</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Silver</td>
<td>2028</td>
<td>Light teal</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Green</td>
<td>2029</td>
<td>Beige</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Brown</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Your responsibilities in accepting an ID card**

When you make a sale for resale to a person participating in the Mexican Merchants Program, you must:

- Ensure that the merchant provides you with a current, official identification card.
- Make a copy of the card and keep it with your records.

If the card has expired or is not signed, the BOE considers it to be invalid. It is not acceptable as support for a nontaxable sale for resale.

It is important for you to remember that the card is not a “buyer’s license” for tax-free purchases of property for personal or business use. Merchants may purchase for resale only those items that would reasonably be sold by the type of business they operate, as indicated by the code(s) on the card. For example, you should not allow merchants with a business code of 10 (Drug Stores - Pharmaceuticals) to make a resale purchase of car or truck tires. If you allow merchants to purchase for resale any items they will not sell in their normal business operations, you will be liable for the tax even though you have met the documentation requirements described in this chapter. **Publication 103, Sales for Resale**, lists certain types of businesses and gives examples of the kinds of merchandise they may typically purchase for resale.

The BOE's San Diego Field Office approves all applications for official identification cards and keeps records for approved cards. If you have any questions about the validity of an identification card or about the types of property a merchant can purchase for resale, please call the San Diego Field Office at 1-858-385-4700.

**Misuse of the identification card**

A merchant from Mexico who knowingly misuses his or her identification card to make tax-free purchases of property for personal or business use is liable for tax, interest, and penalties for each misuse. The penalty is $500 or 10 percent of the amount of tax due, whichever is greater. In addition, the BOE may either temporarily or permanently revoke the merchant's card.

**Special resale certificates for Mexican merchants**

In addition to having an official identification card, a Mexican merchant who belongs to one of the chambers must give you a timely Mexican merchant resale certificate or a Border States Uniform Sales for Resale Certificate (see Border States Caucus). Samples are provided in Appendix 1. Since the BOE does not supply these certificates, you may make your own using the recommended formats or you can photocopy the examples provided in Appendix 1.

**Your responsibilities in accepting a resale certificate**

You should not accept a certificate that is incomplete or inaccurate. It may be invalid and you may become liable for tax due on the sale. In particular, you should not accept a resale certificate if the business codes given by the merchant:

- Do not match those on the merchant’s identification card, or
- Identify a type of business that normally would not sell the merchandise being purchased.

**Repeat customers**

Once your customers have provided you with a valid Mexican merchant or Border States resale certificate, they may use that same certificate to make subsequent purchases for resale, provided they buy the kind of merchandise described on the certificate. If you make a sale to a merchant who has previously given you a resale certificate, you
must imprint or photocopy the merchant's identification card on the invoice or other sales document that you retain for your records. You can make an imprint of the card using a standard credit card imprinting machine. If you are unable to imprint or copy the card, you should obtain a new resale certificate for each sale.

Please note: Mexican merchants who do not have valid identification cards, as previously described, may not issue the Border States resale certificate.

The Border States Caucus—Arizona, California, New Mexico, Oklahoma, Texas, Utah, and Mexico—was formed to promote free trade and the exchange of information among caucus members. Its goals include reducing administrative barriers to trade between the U.S. and Mexico by developing uniform documents and uniformly applying equitable laws, rules, and procedures dealing with the treatment of taxable and nontaxable transactions. Merchants from U.S. states that are members of the Border States Caucus may issue Border States Uniform Sales for Resale Certificates for their purchases, as may certain Mexican merchants (see Special resale certificates for Mexican merchants).

If you have doubts about the validity of a Mexican merchant's resale certificate, contact the BOE's San Diego Field Office at 1-858-385-4700

Sales to merchants who are not participating in the Mexican Merchants Program

While the vast majority of your business customers from Mexico will likely have a Mexican merchant identification card, some business owners are not required to register with one of the participating chambers. Or they may not be able to register because they do not operate in Baja California or the northern part of the state of Sonora. You may make sales for resale to such businesses provided you obtain adequate documentation that the transaction is a valid sale for resale and you accept the documentation in good faith.

Sellers from Mexico who are not members of the participating chambers listed in the section Sales to businesses participating in the Mexican Merchants Program may not issue Mexican merchant and Border States resale certificates for their purchases. You should obtain from them the same kind of resale certificate you would obtain from a California seller (see Appendix 1).

In addition to a signed and completed resale certificate, you will need to obtain from purchasers a signed statement, preferably on their business letterhead, stating the reason they are not required to hold a California seller's permit. A typical statement might say, "I am not engaged in business in California and do not make sales of tangible personal property in California." If you are not sure whether the reason cited by your customer is valid, please contact the BOE.

You must also obtain and keep copies of documentation that proves that the purchaser is a legitimate business. Any of the following are acceptable records to document that a person is in business in Mexico:

- Federal Contributory Registration (Registro Federal de Contribuyentes).
- Federal Identification Number (Número de Indentificación Federal).
- Operating Permit from Treasury Department (Permiso de Operación de la Tesorería Municipal).
- Registration with Department of Finances (Registro con el Departamento de Finanzas).
- Registration from Commerce and Trade Department (Registro de la Secretaría de Comercio y Fomento Industrial).
- Articles of Incorporation [for corporations] (Artículos de Incorporación).
- Receipt for Mexican Information Management System issued by the Chamber of Commerce (Registro del Sistema de Información Empresarial Mexicano-SIEM).

Please remember that you, as the seller, will not be relieved of your liability for the sales tax for a sale for resale unless your records support your claimed deduction. You must accept all documentation in a timely manner and in good faith. For more detailed information regarding your obligations in making sales for resale, please see Regulation 1668, Sales for Resale, and publication 103, Sales for Resale.
SALES FOR EXPORT

Although your sale to a purchaser from Mexico may not qualify as a nontaxable sale for resale, it may still qualify as a tax-exempt export to a foreign country. In general, tax does not apply to your sale when:

- Your customer intends to ship the property to a foreign destination,
- The property is irrevocably committed to export at the time of sale, and
- The property is actually shipped or delivered to that foreign destination prior to its use by the customer.

Property is definitely committed to export when you ship it to the foreign destination with your own vehicle or by common or contract carrier. Direct commitment is also indicated by any shipment or delivery that starts the property on a continuous trip to its final foreign destination, including your shipment or delivery to:

- Any person engaged in the business of preparing property for export or arranging for its export. This includes carriers, forwarding agents, export packers, and customs brokers.
- A ship, airplane, or other mode of transportation (not including cars and pickup trucks) furnished by the purchaser. The means of transport and type of property must provide certainty that the property will not be diverted for use in this country prior to its arrival at the foreign destination.

Example: If you sell equipment and deliver it to a foreign purchaser’s aircraft, no tax applies if the equipment is specially designed for use at the foreign destination and the foreign purchaser has filed a flight plan showing that the aircraft will transport the property on a continuous journey to that foreign destination.

Examples of sales and deliveries in California that do not qualify for the export exemption include:

- Sale of a television delivered into the trunk of the purchaser’s car.
- Sale of fuel oil delivered to a vessel-including one of foreign registry-if the ship will use the fuel during its voyage to a foreign destination.
- Sale and delivery of jewelry to the purchaser at an airport before the purchaser boards an airplane on a scheduled flight to a foreign destination. Please note, however, that goods purchased in an airport’s duty-free zone are exempt from sales tax.

For more information about export sales, please read Regulation 1620, Interstate and Foreign Commerce. You may also wish to obtain publication 101, Sales Delivered Outside of California.

Proof of export

As with any sales tax exemption you claim, you must keep and maintain proper records for your exempt export sales to Mexican purchasers. The required records are described in this section.

A more extensive list of acceptable forms of documentation for sales for export is listed in publication 101, Sales Delivered Outside of California.

Shipment to an export packer

If you have property delivered by common carrier to an export packer (for example, forwarding agent, customs broker, or other person engaged in the business of preparing goods for export or arranging their exportation), you must retain the following documentation as proof of export:

- A copy of the purchase order or other documentation received from the purchaser, which must specify that the property is to be delivered to the export packer for shipment to a foreign destination. It must also indicate to whom the property will be shipped and the specific destination point.
- A copy of the bill of lading, which must identify the export packer to whom delivery was made and the invoice, contract number, or other identification of the transaction involved.
Other shipments
If you deliver the property to the purchaser in Mexico using your own vehicle or other mode of transport, you must retain a Certificate of Delivery in Mexico. It must be completed and signed by the vehicle driver who made the delivery. The format for this certificate is shown below under Sample: Certificate of Delivery in Mexico.

In addition, the BOE recommends that you retain a copy of the import documents to show that the property was in fact delivered to Mexico.

Vehicles delivered into Mexico
Sales of vehicles that you deliver into Mexico qualify as exempt sales for export if the purchaser does not first use the car in California. To support this exemption, you must obtain a Certificate of Delivery in Mexico from the driver (see sample below). You should also keep documentation showing that the property was committed for delivery to Mexico and not to a California destination. In addition, the BOE recommends that you retain a copy of the import documents to show that the property was in fact delivered to Mexico.

Please note: If you sell a vehicle that the purchaser picks up in California and drives into Mexico, your sale does not qualify as an exempt sale for export.

Sample: Certificate of Delivery in Mexico

<table>
<thead>
<tr>
<th>CERTIFICATE OF DELIVERY IN MEXICO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchaser <em>(print)</em></td>
</tr>
<tr>
<td>Driver <em>(print)</em></td>
</tr>
<tr>
<td>Address</td>
</tr>
<tr>
<td>Telephone Number <em>(____)</em>**</td>
</tr>
</tbody>
</table>

I hereby certify that on the date specified below, I personally delivered or supervised the delivery of the merchandise described on this invoice to the above purchaser in Mexico.

Signature of Driver |
Date |
Place |
For additional information or assistance with how the Sales and Use Tax Law applies to your business operations, please take advantage of the resources listed below.

INTERNET
www.boe.ca.gov
You can log onto our website for additional information—such as laws, regulations, forms, publications, and policy manuals—that will help you understand how the law applies to your business.

You can also verify seller's permit numbers on the BOE website (look for "Verify a Permit/License") or call our toll-free automated verification service at 1-888-225-5263.

Multilingual versions of publications are available on our website at www.boe.ca.gov.

Another good resource—especially for starting businesses—is the California Tax Service Center at www.taxes.ca.gov.

FAXBACK SERVICE
Our faxback service, which allows you to order selected publications, forms, and regulations, is available 24 hours a day. Call 1-800-400-7115 and choose the fax option. We'll fax your selection to you within 24 hours.

TAX INFORMATION BULLETIN
The quarterly Tax Information Bulletin (TIB) includes articles on the application of law to specific types of transactions, announcements about new and revised publications, and other articles of interest. You can find current and archived TIBs on our website at www.boe.ca.gov/news/tibcont.htm. Sign up for our BOE updates email list and receive notification when the latest issue of the TIB has been posted to our website.

FREE CLASSES AND SEMINARS
Most of our statewide field offices offer free basic sales and use tax classes with some classes offered in other languages. Check the Sales and Use Tax Section on our website at www.boe.ca.gov for a listing of classes and locations. You can also call your local field office for class information. We also offer online seminars including the Basic Sales and Use Tax tutorial and how to file your tax return that you can access on our website at any time. Some online seminars are also offered in other languages.

WRITTEN TAX ADVICE
For your protection, it is best to get tax advice in writing. You may be relieved of tax, penalty, or interest charges that are due on a transaction if we determine that we gave you incorrect written advice regarding the transaction and that you reasonably relied on that advice in failing to pay the proper amount of tax. For this relief to apply, a request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

Please visit our website at: www.boe.ca.gov/info/email.html to email your request. You may also send your request in a letter to: Audit and Information Section, MIC:44, State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0044.

TAXPAYERS’ RIGHTS ADVOCATE
If you would like to know more about your rights as a taxpayer or if you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor), please see Understanding Your Rights as a California Taxpayer, publication 70. or contact the Taxpayers’ Rights Advocate Office for help at 1-916-324-2798 (or toll-free, 1-888-324-2798). Their fax number is 1-916-323-3319.

If you prefer, you can write to: Taxpayers’ Rights Advocate, MIC:70; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0070.

CUSTOMER SERVICE CENTER
1-800-400-7115
TTY:711
Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. In addition to English, assistance is available in other languages.

FIELD OFFICES

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<tr>
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<td>342-1000</td>
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<td>El Centro</td>
<td>1-760</td>
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<td>Fairfield</td>
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<td>622-4100</td>
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<td>Redding</td>
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<td>Riverside</td>
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<td>Sacramento</td>
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<td>576-2100</td>
</tr>
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<td>Ventura</td>
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<td>677-2700</td>
</tr>
<tr>
<td>West Covina</td>
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Out-of-State Field Offices

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<td>New York, NY</td>
<td>1-212</td>
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<tr>
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</table>
Regulations, forms, and publications

Lists vary by publication

Selected regulations, forms, and publications that may interest you are listed below. A complete listing of sales and use tax regulations, forms, and publications appears on our website. Multilingual versions of our publications and other multilingual outreach materials are also available at www.boe.ca.gov/languages/menu.htm.

Regulations

1620  Interstate and Foreign Commerce
1628  Transportation Charges
1668  Sales for Resale
1698  Records
1700  Reimbursement for Sales Tax

Publications

17   Appeals Procedures Sales and Use Taxes and Special Taxes
44   District Taxes (Sales and Use Taxes)
51   Resource Guide to Free Tax Products and Services for Small Businesses
58A  How to Inspect and Correct Your Records
61   Sales and Use Taxes: Exemptions and Exclusions
70   Understanding Your Rights as a California Taxpayer
73   Your California Seller’s Permit
74   Closing Out Your Seller’s Permit
75   Interest, Penalties and Fees
76   Audits
101  Sales Delivered Outside California
103  Sales for Resale
107  Do You Need a California Sellers Permit?
RESALE CERTIFICATE OF MEXICO MERCHANT

Official Merchant ID No. ____________________________________________

Purchaser (print) __________________________________________________

DBA ____________________________

Address __________________________________________________________

Business Classification Code(s) ______________________________________

Type of Property Purchased ________________________________________

____________________________________________________________________

I hereby certify that the purchaser named above is engaged in the business of selling property of the type above described and that all such property purchased from the seller named above will be resold in Mexico.

Date: ____________________________

(Signature of Purchaser or Authorized Agent)

________________________________________

(Capacity or Title)
Sample Resale Certificate, from Regulation 1668

(may be reproduced)

**CALIFORNIA RESALE CERTIFICATE**

**I HEREBY CERTIFY:**

1. That I hold valid seller’s permit number: ________________________________

2. I am engaged in the business of selling the following type of tangible personal property:

   ________________________________________________________________

3. This certificate is for the purchase from:

   ________________________________________________________________

   of the item(s) I have listed in paragraph 5 below.

4. I will resell the item(s) listed in paragraph 5, which I am purchasing under this resale certificate in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe use tax based on each item’s purchase price or as otherwise provided by law.

5. Description of property to be purchased for resale:

   ________________________________________________________________

6. I have read and understand the following:

   **For Your Information:** A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or $500, whichever is more.

   ________________________________

   Name of Purchaser

   ________________________________

   Signature of Purchaser or Authorized Agent

   ________________________________

   Printed Name of Person Signing

   ________________________________

   Address of Purchaser

   ________________________________

   Telephone Number

   ________________________________

   Date
**BORDER STATES**

**UNIFORM SALE FOR RE SALE CERTIFICATE**

Accepted in Arizona, California, New Mexico and Texas

This certificate is to be completed by the purchaser and furnished to the vendor who shall retain it. Incomplete certificates must not be accepted in good faith.

### SELLER INFORMATION

<table>
<thead>
<tr>
<th>Seller</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Street Address</td>
<td></td>
</tr>
<tr>
<td>City, State, Country, Zip Code</td>
<td></td>
</tr>
</tbody>
</table>

### PURCHASER INFORMATION

1. **Purchaser**

   | Street Address |  |
   | City, State, Country, Zip Code |  |

2. I am engaged in the business of

3. The property is purchased for resale, and will be resold in the state(s) or country noted below for which I have valid business tax permit(s):

<table>
<thead>
<tr>
<th>State</th>
<th>Permit/Identification Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td></td>
</tr>
<tr>
<td>b.</td>
<td></td>
</tr>
<tr>
<td>c.</td>
<td>United States</td>
</tr>
<tr>
<td>d.</td>
<td>United Mexican States</td>
</tr>
</tbody>
</table>

4. Description of the property being purchased

   __________________________________________________________
   __________________________________________________________
   __________________________________________________________

5. Check Applicable Box

   | Single Purchase Certificate | Blanket Certificate |

### CERTIFICATION

I understand that if I make any use of the item other than retention, demonstration, or display while holding it for sale in the regular course of business, I must pay use tax in that state or country measured by the purchase price of such property or other authorized amount. I further understand it may be a criminal offense to give a seller a resale certificate for a taxable item which I know, at the time of purchase, is purchased for use rather than for the purpose of resale, lease or rental. I certify that these purchases are exempt per the appropriate laws of the state or country of purchase and that the information on this certificate is true, accurate and complete.

<table>
<thead>
<tr>
<th>Signature of Purchaser</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>______________________</td>
<td>____</td>
</tr>
</tbody>
</table>

Title

ADOR 06-0081 (10/95)
BORDER STATES UNIFORM SALE FOR RESALE CERTIFICATE

The four border states of Arizona, California, New Mexico and Texas, together with the United Mexican States have formed the Border States Caucus to work out programs to promote trade in the southwest region of the United States of America in accordance with the objectives set out under NAFTA. The caucus has developed the attached certificate to simplify transactions in accordance with the objective set out under the NAFTA Agreement in the border area. Businesses buying goods for resale in these states or the northern border strip and border region of Mexico which will be transported across state and/or national borders may use this certificate in lieu of a state resale certificate. Goods are materials and other tangible property. The certificate must be completed by the buyer and given to the seller. The seller must retain this document as part of its accounting records. The seller must not accept an incomplete document as it may be invalid. Similarly the seller must insure the claim is applicable, that is, the type of goods fits the description of the purchaser’s business and are likely for resale in that business. Laws vary by jurisdiction so that misuse of this certificate by a purchaser may be a criminal offense or a civil penalty. Regardless, all competent authorities of the respective jurisdictions will actively validate use of this certificate and vigorously pursue appropriate legal action for its misuse. If you believe this purchase is tax exempt for other reasons than resale you must use the local state form to claim that exemption.

SELLER INFORMATION

Enter the name and address of the seller at the top of the form.

PURCHASER INFORMATION

1. Enter your business name and address exactly as shown on the State or Federal Business Tax Permit for the location of the business which is reselling these goods. Business tax permit means the license or registration provided by the jurisdiction for sales, transaction privilege, gross receipts or value added taxes. United States purchasers enter both your state business permit number and your federal taxpayer identification number. The United States taxpayer identification number is either your FEIN (federal employer identification number) or your SSN (social security number) if you do not have employees. The United Mexican States taxpayer identification number is the RFC (federal taxpayers registry). The following describes the state taxes and their license or permit numbering which apply to this form.

<table>
<thead>
<tr>
<th>STATE / COUNTRY</th>
<th>TYPE OF TAX</th>
<th>TYPE OF LICENSE/PERMIT/NUMBER ISSUED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arizona</td>
<td>Transaction Privilege Tax</td>
<td>Transaction Privilege Tax License</td>
</tr>
<tr>
<td>California</td>
<td>Sales Tax</td>
<td>Sales Tax License</td>
</tr>
<tr>
<td>New Mexico</td>
<td>Gross Receipts Tax</td>
<td>Taxpayer Identification number</td>
</tr>
<tr>
<td>Texas</td>
<td>Sales Tax</td>
<td>Texas Taxpayer number</td>
</tr>
<tr>
<td>United Mexican States</td>
<td>Sales Tax</td>
<td>Federal Taxpayers Registry (RFC)</td>
</tr>
<tr>
<td>United States of America</td>
<td>Sales Tax</td>
<td>Taxpayer Identification number (TIN)</td>
</tr>
</tbody>
</table>

2. You must describe the nature of your business so the seller can determine that your purchase for resale is valid.

3. If you are purchasing goods for resale in more than one state or country enter the name and permit number on the line provided for each jurisdiction. On lines 3a and 3b, enter the state and your permit or identification number of each state to which these goods are being shipped for resale. If you will be reselling these goods in more than two states use another copy of this form for the additional state information. On line 3c, if you are a U. S. Business enter your U. S. taxpayer identification number. On line 3d, if you are a Mexican Business enter your Federal Taxpayers Registry.

4. Describe the goods being purchased.

5. Check the box indicating if this certificate applies to this single purchase or for a series of purchases. You may elect to file a blanket certificate if you will be buying the same material from the same vendor for resale at the same location over a period of time. Do not check this box unless you expect to make repeated purchases. **NOTE:** Some states limit the length of period one certificate can cover. Call your local agent or tax authority for information.

CERTIFICATION

By completing and signing this certificate you are attesting to the validity of the document. Buyers should understand that if they later use the property purchased for resale for their own use it will be subject to local use or related taxes. Exemption certificates accepted by United States vendors from Mexican merchants must have a copy of their duly authorized Mexican Registration Form.
CERTIFICADO UNIFORME DE VENTAS DESTINADAS A LA REVENTA EN LOS ESTADOS FRONTERIZOS

Válido en Arizona, California, Nuevo México y Texas

Este certificado deberá ser llenado por el comprador, el cual deberá entregarlo al vendedor. El vendedor está obligado a conservar copia de este certificado. El certificado que no sea llenado en su totalidad no será aceptado.

**INFORMACIÓN DEL VENDEDOR**

<table>
<thead>
<tr>
<th>Vendedor</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Dirección</td>
<td></td>
</tr>
<tr>
<td>Ciudad, Estado, País, Código Postal</td>
<td></td>
</tr>
</tbody>
</table>

**INFORMACIÓN DEL COMPRADOR**

1. Comprador

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Dirección</td>
<td></td>
</tr>
<tr>
<td>Ciudad, Estado, País, Código Postal</td>
<td></td>
</tr>
</tbody>
</table>

2. Actividad u objeto de la empresa

<p>| |</p>
<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Registro/Número de identificación</td>
</tr>
</tbody>
</table>

3. Los bienes que amparan este certificado son adquiridos para su posterior venta en el(los) estado(s) o en el país que se indique(n) a continuación y en el(los) que cuento con un registro fiscal para la realización de actividades empresariales.

<table>
<thead>
<tr>
<th>Estado</th>
<th>Registro/Número de identificación</th>
</tr>
</thead>
<tbody>
<tr>
<td>b. Estado</td>
<td></td>
</tr>
<tr>
<td>c. País Estados Unidos de América</td>
<td></td>
</tr>
<tr>
<td>d. País Estados Unidos Mexicanos</td>
<td></td>
</tr>
</tbody>
</table>

4. Descripción de los bienes que son adquiridos al amparo de este certificado

<p>| |</p>
<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

5. Indique el cuadro que corresponda

<table>
<thead>
<tr>
<th>Una compra</th>
<th>Tiempo indefinido</th>
</tr>
</thead>
</table>

**CERTIFICACIÓN**

Declaro bajo protesta de decir verdad, que si con anterioridad a la venta del bien en el curso normal del negocio éste se destina a un uso diferente al de su custodia, demostración o exhibición, estaré obligado al pago del impuesto correspondiente del estado o del país de que se trate, calculado con base en el precio de adquisición u otro monto que corresponda. Asimismo, es de mi conocimiento que puede constituir un delito de carácter federal el proporcionar este certificado a un vendedor cuando al momento de la compra se tenga conocimiento de que los bienes no se destinarán a la reventa, arrendamiento financiero u arrendamiento. Asimismo, certifico que las compras descritas anteriormente se encuentran exentas de impuestos de conformidad con las leyes de las distintas jurisdicciones de los estados o país en que se adquieran, y que la información contenida en este certificado es verdadera, exacta y completa.

Firma del comprador

Cargo o puesto

Fecha
CERTIFICADO UNIFORME DE VENTAS
DESTINADAS A LA PARA REVENTA EN LOS ESTADOS FRONTERIZOS

Los cuatro estados fronterizos de Arizona, California, Nuevo México y Texas, y los Estados Unidos Mexicanos constituyeron el COMITÉ DE ESTADOS FRONTERIZOS (*BORDER STATE CAUCUS*) para establecer programas que permiten promover el comercio en la región del suroeste de los Estados Unidos de América de conformidad con los objetivos del Tratado de Libre Comercio de América del Norte (TLCAN). El Comité instrumentó el certificado anexo para simplificar las transacciones en la región fronteriza al amparo del los objetivos establecidos en el TLCAN. Las empresas que adquieran bienes para su posterior reventa en estos estados y que serán transportados a otro estado y/o a otro país pueden utilizar este certificado en lugar del certificado para reventa estatal. Para efectos de este certificado, se consideran bienes los muebles o cualquier otro bien tangible. Este certificado debe llenarse por el comprador, el cual deberá entregarlo al vendedor. El vendedor deberá conservar este documento como parte de su contabilidad. El vendedor no deberá aceptar certificados que no se encuentren llenados en su totalidad ya que carecerán de validez. Asimismo, el vendedor deberá asegurarse de que la solicitud es procedente, es decir, que los bienes adquiridos estén de acuerdo con la actividad u objeto de la empresa y que los mismos serán destinados para reventa por dicha empresa. La legislación varía en cada jurisdicción, por lo que el uso indebido de este certificado por un comprador puede constituir una violación a las leyes penales o civiles. Las autoridades competentes de las jurisdicciones respectivas verificarán el uso de este certificado y llevarán a cabo las acciones legales necesarias en caso de que el mismo se use indebidamente. Cuando la compra está exenta del impuesto por alguna razón distinta a que los bienes estén destinados a la reventa, se deberá utilizar la forma estatal para solicitar dicha exención.

INFORMACIÓN DEL VENDEDOR
Escriba el nombre y dirección del vendedor en la parte superior de esta forma.

INFORMACIÓN DEL COMPRADOR
1. Escriba el nombre, denominación o razón social, según corresponda, y la dirección tal como se muestra en el Registro Fiscal Estatal o Federal para la Realización de Actividades Empresariales de la empresa que revenderá los bienes. Se entiende que el registro fiscal para la realización de actividades empresariales es la licencia o registro proporcionado por la jurisdicción respectiva para efectos de los impuestos sobre las ventas, transacciones, ingresos brutos o al valor agregado. Los compradores residentes en los Estados Unidos de América deberán anotar el número del permiso estatal de negocios y su número de identificación federal de contribuyente. El número de identificación de contribuyentes de los Estados Unidos de América es el FEIN (número de identificación federal del empleador) o su SSN (número de seguridad social) si no tiene empleados. El número de identificación de contribuyentes de los Estados Unidos Mexicanos es el RFC (Registro Federal de Contribuyentes). A continuación se describen los impuestos estatales así como los números de licencia o permiso aplicables a esta forma.

<table>
<thead>
<tr>
<th>ESTADO/PAÍS</th>
<th>TIPO DE IMPUESTO</th>
<th>TIPO DE LICENCIA/PERMISO/ O NÚMERO EMITIDO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arizona</td>
<td>Transaction Privilege Tax</td>
<td>Transaction Privilege Tax License</td>
</tr>
<tr>
<td>California</td>
<td>Sales Tax</td>
<td>Sales Tax Permit</td>
</tr>
<tr>
<td>Nuevo Mexico</td>
<td>Gross Receipts</td>
<td>Taxpayer Identification Number</td>
</tr>
<tr>
<td>Texas</td>
<td>Sales Tax</td>
<td>Texas Taxpayer Number</td>
</tr>
<tr>
<td>Estados Unidos Mexicanos</td>
<td>Impuesto Al Valor Agregado</td>
<td>Registro Federal de Contribuyentes (RFC)</td>
</tr>
<tr>
<td>Estados Unidos de América</td>
<td></td>
<td>Taxpayer Identification Number</td>
</tr>
</tbody>
</table>

2. Describa la actividad preponderante de su empresa para que el vendedor pueda determinar la validez de la compra que será de application a la reventa.

3. Si usted está comprando bienes para su reventa en más de un estado o país, escriba el nombre y el número del registro de cada jurisdicción en el renglón correspondiente.

En los renglones 3a y 3b escriba el nombre del estado así como su número de identificación o permiso estatal, que deberá corresponder con los lugares a donde se enviarán los bienes para su reventa.

Si usted revenderá los bienes en más de un estado, utilice otra copia de esta forma para proporcionar la información adicional correspondiente.

Si usted es una empresa de los Estados Unidos de América, anote en el renglón 3c, su número de identificación fiscal.

Si usted es una empresa de los Estados Unidos Mexicanos, anote en la línea 3d su Registro Federal de Contribuyentes.

4. Describa los bienes adquiridos.

5. Indique en el recuadro correspondiente si este certificado aplica para una compra o por tiempo indefinido. Puede elegir un certificado por tiempo indefinido si compra los mismos bienes, al mismo vendedor, para la reventa en la misma jurisdicción y respecto de un mismo periodo. No llene este cuadro a menos que vaya a efectuar compras subsecuentes. **Nota:** Algunos estados limitan la vigencia de un certificado. Llame a su agente local o autoridad fiscal para mayor información.

CERTIFICACIÓN
Al llenar y firmar este documento usted está certificando la validez del mismo. Los compradores están en el entendido de que estarán sujetos al impuesto local o federal aplicable si utilizan los bienes destinados a la reventa para su uso personal. Los certificados de exención que sean aceptados de compradores mexicanos por vendedores de los Estados Unidos de América deberán anexar una fotocopia del aviso de inscripción en el Registro Federal de Contribuyentes.
APPENDIX 2: BUSINESS CLASSIFICATION CODES

01 Breweries, Distilleries, Food Processors, and Bottlers (for containers and component products only)
02 Industrial and Construction Equipment Dealers
03 Books and Periodicals—Religious Literature
04 Tobacco Products
05 Clothing and Accessories, Costume Jewelry, Shoes
06 Auto Part Stores
07 Major Department Stores (excluding Furniture [57] and Major Appliances [80])
08 Retailers and Manufacturers of Electronic Components, Telecommunication Supplies and Equipment, Transistors and Satellites
09 Bicycle and Motorcycle Sales and Repair Shops
10 Drug Stores—Pharmaceuticals
11 Paint and Glass Stores
12 Retailers and Manufacturers of Electrical Supplies and Lighting Fixtures
13 Heating, Air Conditioning, and Refrigeration Repair Shops
14 Computer Equipment and Supplies
15 Swimming Pool Equipment and Supply Stores
16 Industrial and Construction Equipment Repair Shops and Parts Sale
17 Fine Jewelry—Silverware—Clocks—Watches, Sales and Repairs
18 Supply Stores selling to Service Stations and Garages
19 Retail Tire Stores and Tire Repair Shops
20 Sale of Motor Vehicles—New and Used
21 Boat and Aircraft Repair Shops
22 Appliance, Radio, Television Repair Shops and Sale of Parts
23 Sales of Products sold in Coin Laundries
24 Eating Places (for disposable food and drink containers and paper goods)
25 Second Hand Stores
26 Shoe Repair Shops
27 Stationery, Paper Products, Office Supplies, Greeting Cards and Engineering Supplies
28 Ophthalmic and Dental Laboratories
29 Public Baths (soaps, lotions, deodorants)
30 Feed, Seed, Fertilizer, Veterinary Supplies, Insecticides
31 Medical Health Supplies—Hospitals, Clinics, and Suppliers
32 Medical and Laboratory Equipment Retailers
33 Manufacturers and Retailers of Industrial Supplies, Building Materials, and Cement Products
34 Fabrication of Glass, Metal, Wood Products or Marble and Fabrication of Trophies
35 Industrial Chemical Supplies and Lubricant Stores
36 Printing Press and Machinery Dealers
37 Aircraft Dealers
38 Agricultural Equipment Stores
39 Boats and Marine Equipment and Supply Stores
40 Camera Dealers and Film Stores
41 Photographers (for photographic paper, frames and chemicals)
42 Sporting Goods
43 Florist and Nurseries
44 Art and Novelties—Ceramics and Artist Supplies
45 Luggage, Leather Goods, and Harness Shops
46 Manufacturers and Dealers in Mobile Homes and Trailers
47 Chemical, Plastic, Graphite, Fiberglass and Paper Product Manufacturers
48 Aircraft Supply and Equipment Stores
49 Undertakers—Caskets and Tombstones
50 Fire Extinguishers and Industrial Safety Equipment Stores
51 Grocery Stores
52 Liquor Stores and Cocktail Bars
53 Vending Machines—Sales and Service Stores
54 Interior Decorators and Retailers of Draperies, Floor Covering, and Wallpaper
55 Vehicle Salvage Yards
56 Radios, Phonographs, and Television Stores
57 Furniture Stores
58 Service Stations and Auto Repair Shops
59 Hardware or Electrical Supply Stores
60 Plumbing Supply and Fixture Stores
61 Heating, Air Conditioning, and Refrigeration Equipment Dealers
62 Locksmiths
63 Manufacturers or Retailers of Electrical and Neon Signs
64 Office and School Equipment
65 Musical Instruments and Parts—Tapes, Records and Movie Rentals
66 Variety Stores, Gifts, and Toy Stores
67 Dealers in Equipment for Beauty Shops, Barber Shops, Laundry and Dry Cleaners
68 Beauty and Barber Shops (for hair preparations, cosmetics, and wigs)
70 Retailers of Janitorial Supplies
71 Upholsterers, Tailors and Seamstresses
72 Restaurant Equipment Stores and Sale of Supplies
73 Retailers of Motel and Hotel Supplies
74 Sale of Lumber
75 Manufacturer of Furniture and Mattresses
76 Office Equipment Repairs and Sewing Machine Repairs and Sales
77 Manufacturers of Toy and Leather Products
78 Sales of Linens and Bath Accessories
79 Printers and Binderies (for paper, ink, and bindery materials)
80 Appliance Stores
81 Yardage Shops and Knitting Supplies
82 Shoe Stores (shoes, handbags, and hosiery)
83 Agricultural Equipment Repair and Parts Sales
84 Clothing and Textile Factories
85 Bakeries (for paper products and cake decorations)
86 Car Washers-Deodorizers, Polishes, and Waxes
87 Retailers and Manufacturers of Boats
88 Brake Repair and Part Sales
89 Transmission Repair and Part Sales
90 Alignment Repair and Part Sales
91 Retailers and Manufacturers of Elevator Supplies and Equipment
92 Auto Body Shops
93 Distributors of Gasoline, Diesel, L.P.G. and Natural Gas