Format of Amended California Code of Regulations, Title 18,

Section 1590, *Newspapers and Periodicals*, Exemption Certificates A through D

Certificate A

California Sales Tax Exemption Certificate

Sales of tangible personal property for
incorporation into a newspaper or periodical for sale

_____
(Name of Purchaser)

_____
(Address of Purchaser)

I HEREBY CERTIFY:

Initial one of the following:

_____ That I hold valid seller's permit No. _____ issued pursuant to the Sales and Use Tax Law.

_____ That I do not hold a seller's permit issued pursuant to the Sales and Use Tax Law. I do not sell any tangible personal property for which a permit is required.

I further certify that the tangible personal property described herein which I shall purchase from

_____
(Name of Vendor)

will become a component part of the newspaper or periodical*

_____

and sold as a component part of the publication.

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 the property to be purchased:

_____

_____

Date: _____ ~~, 19___~~

_____
(Signature of Purchaser or Authorized Agent)

_____
(Title)

*Insert name and type of newspaper or periodical

Certificate B

California Sales Tax Exemption Certificate

Sales of tangible personal property which becomes an ingredient
or component part of newspapers or periodicals that are
distributed free of charge

_____
(Name of Purchaser)

_____
(Address of Purchaser)

I HEREBY CERTIFY:

Initial one of the following:

_____ That I hold valid seller's permit No. _____ issued pursuant to the Sales and Use Tax Law.

_____ That I do not hold a seller's permit issued pursuant to the Sales and Use Tax Law. I do not sell any tangible personal property for which a permit is required.

I further certify that I am engaged in the business of publishing*

_____
which is regularly issued at average intervals not exceeding three months and distributed without charge by me. The tangible personal property described herein which I shall purchase from

_____
(Name of Vendor)

will become a component part of the publication listed above. I understand that if I use any of the property purchased for any other purpose I am required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of ~~the~~ such property.

Description of the property to be purchased:

_____

_____

Date: _____ ~~, 19___~~

_____
(Signature of Purchaser or Authorized Agent)

_____
(Title)

*Insert name and type of newspaper or periodical

Certificate C

California Sales Tax Exemption Certificate

Sales of tangible personal property that becomes an ingredient
or component of newspapers or periodicals that are distributed
by organization which qualify for tax-exempt status under
Internal Revenue Code section 501(c)(3)

_____
(Name of Purchaser)

_____
(Address of Purchaser)

I HEREBY CERTIFY:

Initial one of the following:

_____ That the purchaser holds valid seller's permit No. _____ issued pursuant to the Sales and Use Tax Law.

_____ That the purchaser does not hold a seller's 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*

_____

which is regularly issued at average intervals not exceeding three months.

The tangible personal property described herein which I shall purchase from

_____
(Name of Vendor)

will be resold 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 the property to be purchased:

_____

Date: _____, 19___

_____
(Signature of Purchaser or Authorized Agent)

_____
(Title)

*Insert name and type of newspaper or periodical

Certificate D

California Sales Tax Exemption Certificate

Sales of tangible personal property which becomes an ingredient
or component part of newspapers or periodicals that are distributed
by nonprofit organizations

_____
(Name of Purchaser)

_____
(Address of Purchaser)

I HEREBY CERTIFY:

Initial one of the following:

_____ That the purchaser holds valid seller's permit No. _____

issued pursuant to the Sales and Use Tax Law.

_____ That the purchaser does not hold a seller's 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 a nonprofit organization which is engaged in the business of selling or publishing*

_____

which is regularly issued at average intervals not exceeding three months.

The tangible personal property described herein which I shall purchase from

_____
(Name of Vendor)

will be resold by the organization in the form of tangible personal property or will become a component part of a newspaper or periodical distributed by the organization and both of the following apply:

(A) Distribution will be to any member of the nonprofit organization in consideration, in whole or in part, of payment of the organization's membership fee.

(B) The amount paid or incurred by the nonprofit organization for the cost of printing the newspaper or periodical is less than 10 percent of the membership fee attributable to the period for which the newspaper or periodical is distributed.

I understand that in the event any of 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 the property to be purchased:

_____

_____

Date: _____ ~~, 19___~~

_____
(Signature of Purchaser or Authorized Agent)

_____
(Title)

*Insert name and type of newspaper or periodical