

**EXEMPTION CERTIFICATE
NEWSPAPERS AND PERIODICALS
(Sale of tangible personal property
which becomes an ingredient or component
part of newspapers or periodicals that are
distributed by nonprofit organizations)**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

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 nonprofit organizations in accordance with subdivision [\(b\)\(5\)\(B\)](#) of Regulation 1590.

NAME OF PURCHASER

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

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

INSERT NAME AND TYPE OF NEWSPAPER OR PERIODICAL

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 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