

PARTIAL EXEMPTION CERTIFICATE
QUALIFIED SALES AND PURCHASES OF FARM EQUIPMENT AND MACHINERY

California Department of Tax and Fee Administration - Regulation 1533.1

NOTE: This is an exemption only from the state general fund portion of the sales and use tax rate. Local and district taxes still apply. This partial exemption applies subject to the requirements of Revenue and Taxation Code section 6356.5 and Regulation 1533.1.

SELLER'S/LESSOR'S NAME _____

SELLER'S/LESSOR'S ADDRESS _____

I, as the undersigned purchaser, hereby certify I am engaged in an agricultural business described in Codes 0111 to 0291 of the Standard Industrial Classification (SIC) Manual, or I perform an agricultural service described in Codes 0711 to 0783 of the SIC Manual for such classified persons. The property purchased or leased will be used primarily in producing and harvesting agricultural products in accordance with Revenue & Taxation Code Section 6356.5.

Type of Farm Equipment and Machinery (or parts thereof):

I understand that if such property is not used in the manner qualifying for the partial exemption, or if I am not a qualified person, I am required by the sales and use tax law to report and pay the state tax measured by the sales price or rentals payable. This certificate remains in effect until revoked in writing.

PURCHASER'S NAME OR COMPANY NAME _____ **DATE** _____

ADDRESS _____

TITLE _____ **TELEPHONE NUMBER** _____

SIGNATURE _____ **PERMIT NUMBER** _____

1. Certain qualifying vehicles must be used exclusively in producing and harvesting agricultural products; highway vehicles such as pickup trucks generally do not qualify unless specifically treated as implements of husbandry.

2. For oil, grease, lubricants, or other qualifying fluids, indicate the percentage used in qualifying farm equipment and machinery. Supply items such as shop towels, cleaning agents, hand cleansers, and chemicals do not qualify.

3. If you are not required to hold a seller's permit, enter 'not applicable.'