

**EXEMPTION CERTIFICATE
NEWSPAPERS AND PERIODICALS**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

**(Sales of tangible personal
property which becomes an
ingredient or component part
of newspapers or periodicals
that are distributed without charge)**

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 without charge in accordance with subdivision [\(b\)\(2\)](#) of Regulation 1590.

NAME OF PURCHASER

ADDRESS OF PURCHASER (*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 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

INSERT NAME AND TYPE OF NEWSPAPER OR PERIODICAL

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 property to be purchased:

DATE

SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

TITLE
