

**EXEMPTION CERTIFICATE  
NEWSPAPERS AND PERIODICALS  
(Sales of tangible personal  
property for incorporation into a  
newspaper or periodical for sale)**

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 for incorporation into newspapers or periodicals for sale in accordance with subdivisions [\(b\)\(1\)](#) or [\(b\)\(3\)](#) 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 the tangible personal property described herein which I shall purchase from:

\_\_\_\_\_  
NAME OF VENDOR

will become a component part of the newspaper or periodical

\_\_\_\_\_  
INSERT NAME AND TYPE OF 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 property to be purchased:

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

\_\_\_\_\_  
TITLE