

CALIFORNIA RESALE CERTIFICATE

(Name of Purchaser)

(Address of Purchaser)

I HEREBY CERTIFY: That I hold valid seller's permit No. _____ issued pursuant to the Sales and Use Tax Law; That I am engaged in the business of selling _____

_____ ;

that the tangible personal property described herein which I shall purchase from: _____

_____ will be resold by me in the form of tangible personal property; provided, however, that in the event any of such property is used for any purpose other than retention, demonstration, or display while holding it for sale in the regular course of business, it is understood that I am required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property or other authorized amount.

Description of property to be purchased: _____

For Your Information: A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

Date: _____ 20 _____

Signature of Purchaser or Authorized Agent

Title

Telephone

Under "Description of property to be purchased" there may appear:

(A) Either an itemized list of the particular property to be purchased for resale, or

(B) A general description of the kind of property to be purchased for resale. (A certificate, thus describing the property is good until revoked in writing.)

If the purchaser is not required to hold a permit because the purchaser sells only property of a kind the retail sale of which is not taxable, e.g., food products for human consumption, or because the purchaser makes no sales in this State, the purchaser should make an appropriate notation to that effect on the certificate in lieu of a seller's permit number.

If the purchaser operates an auto body repair and/or paint business, a specific resale certificate in substantially the same form as it appears below should be used, rather than the general resale certificate shown above: