

1676  
M95-3  
Regulation 1688 (cont.)

Sales and Tax Regulations

RESALE CERTIFICATE

Name of Purchaser: \_\_\_\_\_

Street Address of Purchaser: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone: \_\_\_\_\_ Fax \_\_\_\_\_

I HEREBY CERTIFY: That I hold a valid seller's permit No. \_\_\_\_\_  
issued pursuant to 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: **D&D TOOL  
& SUPPLY** \_\_\_\_\_

will be resold by me in the form of tangible personal property; provided, however, that in the event any 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 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 the property to be purchased:

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_.

  x   \_\_\_\_\_  
Signature of Purchaser or Authorized Agent

\_\_\_\_\_  
Title

**The California State Board of Equalization requires us to have a signed resale certificate from you showing the following information:**

- a. Permit Number
- b. Your business or material sold by you.
- c. Nature of merchandise purchased to be resold and not to include anything used or consumed by you.

IMPORTANT: Some items used in finishing or manufacturing are TAXABLE!

According to Rule No. 14 of the State Board of Equalization which reads: "Tax applies to the sale of tangible personal property to persons who purchase it for the purpose of use in manufacturing, producing or processing tangible personal property and not for the purpose of physically incorporating it into the manufactured article to be sold. Examples of such property are machinery, tools, thinners, and chemicals used as catalysts or otherwise to produce a chemical or physical reaction such as the production of heat or the removal of impurities."

EXAMPLES: SANDPAPER, SOLVENTS, REMOVERS, REDUCERS, TOOLS, ABRASIVES, BRUSHES, CLEANING COMPOUNDS, MASKING TAPE, ARE NOT COMPONENT PARTS OR FINISHED MERCHANDISE AND ARE SUBJECT TO TAX.