



# Certificate for Partial Exemption

QUALIFIED SALES AND PURCHASES OF

Farm Equipment and Machinery • Commercial Timber Harvesting Equipment and Machinery  
Diesel Fuel for Farming Activities and Food Processing • Racehorse Breeding Stock

**Please Note:** This is an exemption only from the state general fund portion of the sales and use tax rate (currently 6.25%). You are not relieved from your obligations for the local and district taxes on this transaction. This partial exemption also does not apply to any tax levied pursuant to Section 6051.2 and 6201.2 of the Revenue and Taxation Code, or pursuant to Section 35 of article XIII of the California Constitution. This partial exemption also applies to lease payments made on or after September 1, 2001, for tangible personal property even if the lease agreement was entered into prior to September 1, 2001.

**I hereby certify that I purchased or leased from:**

SELLER'S NAME

SELLER'S ADDRESS (street, city, state, zip code)

**the following tangible personal property that qualifies for the partial tax exemption checked below:**

Description of tangible personal property purchased\*

\*If you also want this certificate to be used as a blanket certificate for future purchases, describe generally the type of property you will be purchasing and ask your vendor to keep this certificate on file. If this is a specific partial exemption certificate, provide the purchase order or sales invoice number and a precise description of the property being purchased.

**Please check applicable exemption box below:**

- Farm Equipment and Machinery (and the parts thereof) — I hereby certify that I am engaged in an agricultural business in an industry described in Codes 0111 to 0291 of the Standard Industrial Classification Manual or I perform an agricultural service described in Codes 0711-0783 of the SIC Manual to assist such classified persons. I further certify that the property purchased or leased will be used primarily in producing and harvesting agricultural products in accordance with Revenue & Taxation Code Section 6356.5.
- Commercial Timber Harvesting Equipment and Machinery (and the parts thereof) — I hereby certify that I am engaged in commercial timber harvesting, that the property purchased is primarily designed for off-road commercial timber harvesting, and that the property will be primarily used in timber harvesting in accordance with Revenue & Taxation Code 6356.6.
- Diesel Fuel Used in Farming Activities and Food Processing — I hereby certify that the diesel fuel will be used in qualified farming activities or food processing in accordance with Revenue & Taxation Code Section 6357.1.
- Racehorse Breeding Stock — I hereby certify that it is my intent to use the racehorse solely for breeding purposes in accordance with Revenue & Taxation Code Section 6358.5. I further certify that I have confirmed the racehorse is capable of reproduction.

**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, that I am required by the Sales and Use Tax Law to report and pay the state tax measured by the sales price/rentals payable of the property to/by me.**

PRINT NAME		TITLE
SIGNATURE		DATE
TELEPHONE NUMBER	COMPANY NAME	PERMIT NUMBER (if applicable)*
ADDRESS	CITY	STATE, ZIP

\*In California, you are required to hold a seller's permit if you are engaged in the business of selling tangible personal property that is subject to tax when sold at retail. If you are not required to hold a seller's permit because you make no sales or leases of this type of property in California, please enter "not applicable" and the reason why you are not required to hold a permit.