

# 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 4.75%). You are not relieved from your obligations for the local and district taxes on this transaction. The 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: **E.F.KLUDT & SONS, INC. (seller)**  
1126 East Pine Street, Lodi 95240  
P.O. Box 166  
Lodi, CA 95241-0166

the following tangible personal property, which qualifies for the partial tax exemption checked below:

Description of tangible personal property purchased: Diesel fuel, oil and/or component or repair parts for farm equipment and machinery.

Please check applicable exemption boxes below:

- Farm Equipment and Machinery (and the parts thereof)** - I hereby certify that I am engaged in business in an industry described in Codes 0111 to 0291 of the Standard Industrial Classification Manual or that I assist such classified persons. I further certify that the property purchased 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 the property will be primarily used in timber harvesting in accordance with Revenue & Taxation Code 6356.6.
- Delivered Diesel Fuel (red dyed) 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.
- Delivered Diesel Fuel (undyed) Used in Farming Activities and Food Processing** - I hereby certify that \_\_\_\_\_% of the diesel fuel will be used in qualified farming activities or food processing in accordance with Revenue & Taxation Code Section 6357.1 (**% includes on-road use for vehicles used in qualified farming activities or food processing**).
- Cardlock Diesel Fuel Used in Farming Activities and Food Processing** - I hereby certify that \_\_\_\_\_% of the diesel fuel will be used in qualified farming activities or food processing in accordance with Revenue & Taxation Code Section 6357.1 (**% includes on-road use for vehicles used in qualified farming activities or food processing**).
- 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.

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PRINT INDIVIDUAL / COMPANY NAME

TITLE

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AUTHORIZED SIGNATURE

DATE

PERMIT NUMBER (if applicable)\*

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ADDRESS

CITY

STATE

TELEPHONE NUMBER

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\*In California, you must 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.

ACCOUNT NUMBER \_\_\_\_\_