

PARTIAL EXEMPTION CERTIFICATE (CPST) FOR QUALIFIED SALES AND PURCHASES OF DIESEL FUEL, FARM EQUIPMENT, MACHINERY AND LUBRICANTS

Regulation 1533.2

Note: This is an exemption only from the state general fund portion of the sales and use tax rate. 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.

SELLER: E.F. KLUDT & SONS, INC. (seller)
ADDRESS: 1126 East Pine Street, 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, lubricants and/or component or repair parts for farm equipment and machinery.

Please check applicable exemption boxes and % of use below:

- Farm Equipment, Machinery and Lubricants (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 _____% of the property purchased will be used primarily in producing and harvesting agricultural products in accordance with Revenue & Taxation Code Section 6356.5.
- Delivered/Cardlock Diesel Fuel (red dyed) Used in Farming Activities and Food Processing** - I hereby certify 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 as defined in Regulation 1553.1(b)(1)(B)*.**
- 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 as defined in Regulation 1533.1(b)(1)(B)*.**

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. I also understand that this partial exemption certificate is in effect as of the date shown below and will remain in effect until revoked in writing.

PRINT INDIVIDUAL / COMPANY NAME	TITLE
AUTHORIZED SIGNATURE	DATE
	PERMIT NUMBER (if applicable)*
ADDRESS	CITY
	STATE
	TELEPHONE NUMBER

*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 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 _____

Vehicles that qualify as farm equipment and machinery, as defined in Regulation 1533.1(b)(1)(B), must be used exclusively in producing and harvesting agricultural products. A vehicle whose existing design is primarily for the transportation of persons or property on a highway, such as a pickup truck or trailer, does NOT qualify for the partial exemption, unless such vehicle is otherwise specified as an implement of husbandry in some provision of the Vehicle Code, as provided in Regulation 1533.1(b)(1)(B).

If you are purchasing oil, grease, or lubricating or other qualifying fluids, indicate what percentage will be used in farm equipment and machinery performing qualified producing and harvesting activities. Please note: supply items not used in producing or harvesting agricultural products, such as shop towels, cleaning agents, hand cleansers, and chemicals, do NOT qualify for the partial exemption as provided in Regulation 1533.1(b)(1)(A).