

**EXEMPTION CERTIFICATE  
PRINTED SALES MESSAGES  
(Delivery by Seller)**

## CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

**Regulation 1541.5**

**Regulation 1541.5 section (c)(1)** provides that a seller who mails exempt printed sales messages through the United States Postal Service or by common carrier, should obtain and retain U.S. Postal receipts or bills of lading and obtain and retain a timely exemption certificate, taken in good faith, from the purchaser. The following exemption certificate or a similar exemption certificate of the following may be used:

I HEREBY CERTIFY that the items purchased are printed sales messages and that the printed sales messages described herein which I shall purchase from:

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SELLER'S NAME

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will be delivered by the seller or the seller's agent through the U.S. Postal Service or by common carrier at no cost to another person who becomes the owner of the printed material. If any of such printed material is determined not to be a printed sales message or is delivered other than as specified above, I understand that I am required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property. Description of property to be purchased:

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DATE

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PURCHASER / COMPANY NAME

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ADDRESS (*street, city, state, zip code*)

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SIGNATURE OF AUTHORIZED PERSON

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TITLE

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SELLER'S PERMIT NO. OF PURCHASER (*if any*)

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