

**EXEMPTION CERTIFICATE  
PRINTED SALES MESSAGES  
(Delivery by Mailing House as  
Agent for Purchaser)**

## CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

**Regulation 1541.5**

As provided in [Regulation 1541.5 section \(c\)\(2\)](#), when the seller of printed sales messages delivers the property to a mailing house acting as agent for the purchaser, the contract of sale should specify to whom the property was delivered, and the seller should 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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delivered by the seller to the mailing house designated below, will be delivered by the mailing house, acting as my agent, through the United States Postal Service or common carrier at no cost to another person who becomes the owner of the printed material. If any such printed material 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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MAILING HOUSE NAME

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

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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 (*owner, partner, purchasing agent, etc.*)

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

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