



California Partial Sales & Use Tax (1525.4) Exemption

Certification Form

I have been made aware of the regulations surrounding the State of California’s partial sales and use tax exemption for Manufacturing and Research and Development under Board of Equalization Regulation 1525.4 (“the exemption”) and the Institute’s guidelines for implementing the exemption. Members of my Division have received training regarding the exemption.

I understand that the Institute is relying on my certification in securing a partial exemption from California sales and/or use tax. I understand that knowing misrepresentation of the information on this form is a violation of California tax laws and Caltech’s financial policies.

I hereby certify that the qualified tangible personal property described below and purchased or leased from _____ :
Insert Supplier’s Name

- Meets Caltech’s definition of equipment, including standalone and fabricated items, or
- Consists of equipment (meeting Caltech’s definition) or devices used to operate or maintain equipment purchased under this exemption, and
- Will be used more than 50% of its service time for research and development

I also hereby certify that I am required to report any of the following promptly to Procurement Services and that the occurrence of any of the following may require payment of California sales and use tax on this purchase;

- Removal of the property from California within one year of the date of purchase or lease;
- Conversion of the property for use in a manner not qualifying for the exemption;
- Use of the property in a manner not qualifying for the partial exemption.

Description of Qualified Tangible Personal Property:

Signature

Date

Print Name

Title



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Instructions for Completing Certification Form

- The Certification Form should be signed by an appropriate individual, as determined by each Division. Multiple signatures may be added, according to each Division's guidelines.
- When signed, a pdf scanned copy of the Certification should be attached to the TechMart requisition.
- A separate Certification must accompany each TechMart requisition. One Certification for multiple TechMart requisitions made on the same date is acceptable, but a valid Certification must be attached to each requisition. Procurement Services will not accept "blanket" Certifications.