



CALIFORNIA Resale and Tax Exempt Guidelines

These guidelines are a brief overview of exemptions that pertain to stores in **CALIFORNIA**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
RESALE: CALIFORNIA RETAILER Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <i>*Tires/Wheels must be sold in customer's normal course of business*</i>	Y	MUST obtain customer's CA Sellers Permit Number Example: XXXXX (5 LETTERS) AND XXXXXXXXX (9 DIGITS) (LETTERS ARE NOT REQUIRED WHEN ENTERING INTO CERTCAPTURE) **FEIN NUMBERS ARE NOT VAILD FOR RESALE TRANSACTIONS **For Further Information see <u>CA - Publication 103 On Resale</u>
RESALE: OUT OF STATE RETAILER AUTO DEALERSHIPS	Y	Obtain customer's Home State Tax ID/License/Permit Number **FEIN NUMBERS ARE NOT VAILD FOR RESALE TRANSACTIONS **For Further Information see <u>CA - Publication 103 On Resale</u>
FEDERAL GOVERNMENT AGENCY US Army, Navy, Air Force, Homeland Security, etc. <i>**See GSA Invoice Processing Document on KC</i>	Y	Official government vehicles only *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.
FOREIGN DIPLOMAT Agents/Consulates from foreign countries	Y	MUST obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
NON-PROFIT ORGANIZATIONS Religious, Charitable & Nonprofit Organizations	N	ALL Purchases made by nonprofit organizations are TAXABLE **For Further Information See <u>CA - Nonprofit, State and Local Govts - TAXABLE</u>
LOCAL AND STATE GOVERNMENT AGENCIES Police Dept., Fire Dept., City Parks, ETC.	N	ALL Purchases made by State and Local governments are TAXABLE **For Further Information See <u>CA - Nonprofit, State and Local Govts - TAXABLE</u>
AGRICULTURAL Farm/Ranch	N	California does not fully exempt tax from agricultural sales. **Contact Tax Department for further information.
PUBLIC TRANSPORTATION COMMON CARRIER Transportation companies for hire	N	ALL Purchases made by Common Carriers are TAXABLE **Contact Tax Department for further information.
NATIVE AMERICAN WITH TRIBAL AFFILIATION **ONLY Cahuilla Bands/Agua Caliente Bands	N	All sales made tribal members are TAXABLE , unless your store is on Tribal Land. (CAS 20 is the only store we have located on Tribal Land) **CAS 20 - COLLECT TRIBAL ENROLLMENT NUMBER