



21093 Forbes Avenue, Hayward, CA 94545 (510) 887-5656 Fax (510) 887-5831

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

FolgerGraphics, Inc.

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 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:

Date: _____

Purchaser: _____
(Company Name)

Address: _____

Signature: _____
(Signature of Authorized Person)

Title: _____

Seller's Permit No. of Purchaser (if any): _____

**STATE OF CALIFORNIA
BOARD OF EQUALIZATION
SALES AND USE TAX REGULATION**

Regulation 1541.5. PRINTED SALES MESSAGES

(a) DEFINITIONS.

(1) "PRINTED SALES MESSAGES" means and is limited to catalogs, letters, circulars, brochures, and pamphlets printed for the principal purpose of advertising or promoting goods or services. The term includes such items as department store catalogs, brochures advertising automobiles and vacations, circulars advertising professional services, and coupon books. The term does not include campaign literature and other fund-raising materials, stationery, reply envelopes, except as provided for in (b) of this regulation, order forms, sales invoices, containers for sample merchandise, newspapers or periodicals, calendars, notepads, cash register tapes, or directories unless they meet the principal purpose of advertising or promoting goods or services.

(2) "PRINTED TO THE SPECIAL ORDER" means designed and prepared according to the specific request of the purchaser. The term is also applicable to additional or supplemental orders, when the original order was printed to the special order of the purchaser.

(3) "MAILING HOUSE" means any person engaged in the business of stamping, addressing, sealing or otherwise preparing property for mailing for compensation.

(4) "COMMON CARRIER" means any person engaged in the business of transporting property for hire or compensation and who offers his services indiscriminately to the public or to some portion of the public.

(5) "COST" means any consideration given for the acquisition of the property, whether directly or indirectly. Examples of indirect costs include subscription fees, franchise fees or any general overhead billing.

(6) "ANY OTHER PERSON" as used herein means any person, other than the purchaser or the purchaser's agent, who takes physical delivery of the printed sales messages and who exercises dominion and control over the property.

(b) APPLICATION OF TAX. Tax does not apply to the sale or use of printed sales messages which are:

(1) Printed to the special order of the purchaser;

(2) Mailed or delivered by the seller, the seller's agent or a mailing house acting as the agent for the purchaser, through the United States Postal Service or by common carrier;

(3) Received by any other person at no cost to that person who becomes the owner of the printed material.

(4) If all of the above conditions in (b) (1) through (b) (3) are not met, tax applies to the charges for the printed sales messages to the same extent as to charges for printed matter generally. That means all office copies that are delivered to the purchaser are taxable.