



STATE BOARD OF EQUALIZATION

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Executive Director

September 27, 2013

Dear Interested Party:

Enclosed is the Initial Discussion Paper on proposed Regulation 1525.4, *Manufacturing and Research & Development Equipment*. Before the issue is presented at a Board Business Taxes Committee meeting, staff would like to invite you to discuss the issue and present any additional suggestions or comments. Accordingly, an interested parties meeting is scheduled as follows:

October 9, 2013
Room 122 at 10:00 a.m.
450 N Street, Sacramento, CA

If you would like to participate by teleconference, call 1-888-636-3807 and enter access code 499201. You are also welcome to submit your comments to me at the address or fax number in this letterhead or via email at Susanne.Buehler@boe.ca.gov by October 23, 2013. Copies of the materials you submit may be provided to other interested parties, therefore, ensure your comments do not contain confidential information. Please feel free to publish this information on your website or distribute it to others that may be interested in attending the meeting or presenting their comments.

If you are interested in other Business Taxes Committee topics refer to our webpage at (<http://www.boe.ca.gov/meetings/btcommittee.htm>) for copies of discussion or issue papers, minutes, a procedures manual, and calendars arranged according to subject matter and by month.

Thank you for your consideration. We look forward to your comments and suggestions. Should you have any questions, please feel free to contact our Business Taxes Committee staff member Lynn Whitaker at 1-916-324-8483, who will be leading the meeting.

Sincerely,

A handwritten signature in cursive script that reads "Susanne Buehler".

Susanne Buehler, Chief
Tax Policy Division
Sales and Use Tax Department

SB:llw

Enclosures

cc: (all with enclosures)

Honorable Jerome E. Horton, Chairman, Fourth District
Honorable Michelle Steel, Vice Chair, Third District
Honorable Betty T. Yee, Member, First District (MIC 71)
Senator George Runner (Ret.), Member, Second District (via email)
Honorable John Chiang, State Controller, c/o Ms. Marcy Jo Mandel

(via email)

Mr. David Hunter, Board Member's Office, Fourth District
Mr. Neil Shah, Board Member's Office, Third District
Mr. Tim Treichelt, Board Member's Office, Third District
Mr. Alan LoFaso, Board Member's Office, First District
Ms. Mengjun He, Board Member's Office, First District
Mr. Sean Wallentine, Board Member's Office, Second District
Mr. James Kuhl, Board Member's Office, Second District
Mr. Lee Williams, Board Member's Office, Second District
Mr. Alan Giorgi, Board Member's Office, Second District
Ms. Lynne Kinst, Board Member's Office, Second District
Ms. Natasha Ralston Ratcliff, State Controller's Office
Ms. Cynthia Bridges (MIC 73)
Mr. Randy Ferris (MIC 83)
Mr. Jeffrey L. McGuire (MIC 43)
Mr. Jeff Vest (MIC 85)
Mr. Jeff Angeja (MIC 85)
Mr. David Levine (MIC 85)
Mr. Robert Tucker (MIC 82)
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Mr. Andrew Kwee (MIC 82)
Mr. Lawrence Mendel (MIC 82)
Mr. Todd Gilman (MIC 70)
Ms. Lauren Simpson (MIC 70)
Mr. Joe Fitz (MIC 67)
Mr. Bill Benson (MIC 67)
Mr. Wayne Mashihara (MIC 46)
Mr. Kevin Hanks (MIC 49)
Mr. Bradley Miller (MIC 92)
Ms. Kirsten Stark (MIC 50)
Mr. Clifford Oakes (MIC 50)
Ms. Lynn Whitaker (MIC 50)
Mr. Robert Wilke (MIC 50)
Ms. Trista Gonzalez (MIC 44)
Mr. Jason Parker (MIC 44)
Ms. Tracy McCrite (MIC 44)
Mr. Robert Prasad (MIC 44)

INITIAL DISCUSSION PAPER

Proposed Regulation 1525.4, *Manufacturing and Research & Development Equipment*

Issue

Whether the Board should approve proposed Sales and Use Tax Regulation 1525.4, *Manufacturing and Research & Development Equipment*, to implement and explain the new partial exemption from sales and use tax for manufacturing equipment that was established by Revenue and Taxation Code section 6377.1.

Background

Created by Assembly Bill 93 (AB 93) (Stats. 2013, Ch. 69) and Senate Bill 90 (SB 90) (Stats. 2013, Ch. 70) Revenue and Taxation Code (RTC) section 6377.1 provides a partial exemption from sales and use tax on certain manufacturing and research and development equipment sales and purchases. The partial exemption applies to qualifying sales and purchases made on or after July 1, 2014, and before July 1, 2022. This paper provides a general overview of the exemption; exhibit 1 includes staff's proposed regulation including a sample exemption certificate to support claimed partial exemptions.

The current statewide sales and use tax rate is 7.50%, although the tax rate is higher in cities and counties that impose additional district taxes. RTC section 6377.1 exempts the purchaser from the state general fund taxes imposed by RTC sections 6051, 6051.3, 6201, and 6201.3 and the State's Education Protection Account tax imposed by Section 36, Article XIII of the State Constitution. Accordingly, from July 1, 2014, to December 31, 2016, the partial exemption will be 4.1875%. When the Education Protection Account tax expires on December 31, 2016, the partial exemption will be 3.9375% from January 1, 2017, to June 30, 2022.

It is not required that equipment purchased under the partial exemption be used in a former enterprise zone or other designated area. Although this was a requirement in AB 93, the language of RTC section 6377.1 provided in SB 90 replaced the AB 93 language and the restriction was removed. Property purchased under the partial exemption may be used anywhere in California.

To qualify for the partial exemption, the purchase must be for use by a qualified person, the item purchased must be qualified tangible personal property, and the use must be for a qualifying purpose.

Discussion – Who is a qualified person?

“Qualified person” is defined in Regulation 1525.4 (b)(6) and includes businesses engaged in:

- **Manufacturing:** Businesses primarily engaged in those lines of business described in North American Industry Classification System (NAICS) codes 3111 to 3399. Included in these codes are a wide range of manufacturers including food product processors, wineries, mills, and commercial printers. See <http://www.naics.com/free-code-search/sixdigitnaics.html?code=3133> for NAICS descriptions.

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Proposed Regulation 1525.4, *Manufacturing and Research & Development Equipment*

- Biotechnology Research & Development (R&D): Businesses primarily engaged in conducting biotechnology research and experimental development (NAICS code 541711). This type of R&D involves the study of the use of microorganisms and cellular and biomolecular processes to develop or alter living or non-living materials. R&D in biotechnology may result in development of new biotechnology processes or in prototypes of new or genetically-altered products. See <http://www.naics.com/free-code-search/naicsdescription.php?code=541711> for the description of this NAICS code.
- Physical, Engineering, and Life Sciences R&D (NAICS code 541712): Businesses primarily engaged in conducting research and experimental development (except biotechnology research and experimental development) in the physical, engineering, and life sciences, such as agriculture, electronics, environmental, biology, botany, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary and other allied subjects. See <http://www.naics.com/free-code-search/naicsdescription.php?code=541712> for the description of this NAICS code.

“Qualified person” does not include an apportioning trade or business that is required to apportion its business income pursuant to subdivision (b) of RTC section 25128, or a trade or business conducted wholly within California that would be required to apportion its business income pursuant to this section if it were subject to apportionment pursuant to RTC section 25101. This includes business activity relating to an agricultural business (farming activities such as raising or harvesting agricultural or horticultural commodities), an extractive business (the production, refining, or processing of oil, natural gas, or mineral ore), a savings and loan, or a banking or financial business.

Discussion – What is qualified tangible personal property?

“Qualified tangible personal property” is defined in Regulation 1525.4 (b)(7) and includes:

- Machinery and equipment, including component parts and devices such as belts, shafts, moving parts, and operating structures.
- Equipment or devices used to operate, control, regulate or maintain the machinery, including, but not limited to, computers, software, and replacement parts with a useful life of one or more years.
- Tangible personal property used in pollution control that meets standards established by California or any local or regional governmental agency within California.
- Special purpose buildings and foundations used as an integral part of the manufacturing, processing, refining, fabricating, or recycling process, or that constitute a research or storage facility used during those processes. (Buildings used solely for warehousing purposes after completion of those processes are not included.)

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Proposed Regulation 1525.4, *Manufacturing and Research & Development*
Equipment

“Qualified tangible personal property” does not include consumables with a useful life of less than one year; furniture, inventory and equipment used in the extraction process, or equipment used to store finished products that have completed the manufacturing, processing, refining, fabricating, or recycling process; and tangible personal property used primarily in administration, general management, or marketing. “Useful life” is defined in Regulation 1525.4 (b)(10) as tangible personal property that the qualified person treats as having a useful life of one or more years for state income or franchise tax purposes.

Discussion – What is a qualifying use?

The explanation of uses that qualify for the partial exemption is explained in Regulation 1525.4 (a). In general, the partial exemption applies to qualified tangible personal property purchased for use by:

- (1) A qualified person to be used primarily in any stage of the manufacturing, processing, refining, fabricating or recycling of tangible personal property;
- (2) A qualified person to be used primarily in research and development;
- (3) A qualified person to be used primarily to maintain, repair, measure, or test any qualified tangible personal property described in (1) or (2) above; or
- (4) A contractor purchasing that property for use in performance of a construction contract for the qualified person, that will use that property as an integral part of the manufacturing, processing, refining, fabricating, or recycling process, or as a research or storage facility for use in connection with those processes.

When a purchase meets all of the requirements for the partial exemption, the purchaser should provide their vendor with a certificate to document the partial exemption.

Discussion – How to claim the partial exemption

Sellers of property subject to the partial exemption should support their claimed exemption with a partial exemption certificate completed by the purchaser. Regulation 1525.4 (c) describes the required elements for the certificate, how long vendors should retain completed certificates, and when a certificate is considered taken in good faith. A sample certificate is included in the Appendix of Regulation 1525.4. If the retailer takes the certificate timely and in good faith, the certificate relieves the retailer from the liability for the sales tax or the duty of collecting the use tax.

Discussion – When the partial exemption does not apply

The partial exemption does not apply when either of the following occurs:

- (1) Any tangible personal property purchased during any calendar year that exceeds \$200 million of purchased qualified tangible personal property for which an exemption is claimed by a qualified person (aggregate purchases from all vendors for the calendar year).

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Equipment

- (2) The sale or storage, use or other consumption of property that, within one year from the date of purchase is removed from California, converted from an exempt use under the partial exemption, or used in a manner not qualifying for exemption.

If a purchaser provides a retailer with a timely partial exemption certificate certifying that the purchased property qualifies for the partial exemption, and the purchase does not qualify because either of the situations noted above occur, then the purchaser is liable for the payment of sales tax, with applicable interest, as if the purchaser were a retailer making a retail sale of the property at the time the property was so purchased, removed, converted, or used. The cost of the tangible personal property to the purchaser will be considered the gross receipts from that retail sale. Thus, purchasers will need to keep track of the purchases they make each calendar year under the partial exemption. If aggregate purchases from all vendors exceed \$200 million, the purchaser will be liable for tax in the amount claimed under the partial exemption.

Summary

General information about the partial exemption is available on the BOE website at http://www.boe.ca.gov/sutax/manufacturing_exemptions.htm#page=Overview. Staff welcomes any comments, suggestions, and input from interested parties on this issue. Staff also invites interested parties to participate in the October 9, 2013, interested parties meeting. The deadline for interested parties to provide written responses regarding this discussion paper is October 23, 2013.

Prepared by the Tax Policy Division, Sales and Use Tax Department

Current as of 9/26/2013

Regulation 1525.4, Manufacturing and Research & Development Equipment

(a) PARTIAL EXEMPTION FOR PROPERTY PURCHASED FOR USE IN MANUFACTURING AND RESEARCH AND DEVELOPMENT. Except as provided in subdivision (d), beginning July 1, 2014, and before July 1, 2022, section 6377.1 of the Revenue and Taxation Code (RTC) provides a partial exemption from sales and use tax for tangible personal property described in this regulation.

For the period beginning July 1, 2014, and ending on December 31, 2016, the partial exemption applies to the taxes imposed or deposited by sections 6051, 6051.3, 6201, and 6201.3 of the RTC and Section 36 of Article XIII of the California Constitution (4.1875%). The partial exemption does not apply to the taxes imposed pursuant to sections 6051.2, 6051.5, 6051.15, 6201.2, 6201.5, or 6201.15 of the RTC, the Bradley-Burns Uniform Local Sales and Use Tax Law, the Transactions and Use Tax Law, or Section 35 of Article XIII of the California Constitution.

For the period beginning January 1, 2017, and ending on June 30, 2022, the partial exemption applies to the taxes imposed or deposited by sections 6051, 6051.3, 6201, and 6201.3 of the RTC (3.9375%). The partial exemption does not apply to the taxes imposed pursuant to sections, 6051.2, 6051.5, 6051.15, 6201.2, 6201.5, or 6201.15 of the RTC, the Bradley-Burns Uniform Local Sales and Use Tax Law, the Transactions and Use Tax Law, or Section 35 of Article XIII of the California Constitution.

Subject to the limitation set forth above, this partial exemption applies to gross receipts from the sale, storage, use, or other consumption in this state, of the following items:

(1) Qualified tangible personal property purchased for use by a qualified person to be used primarily in any stage of the manufacturing, processing, refining, fabricating, or recycling of tangible personal property, beginning at the point any raw materials are received by the qualified person and introduced into the process and ending at the point at which the manufacturing, processing, refining, fabricating, or recycling has altered tangible personal property to its completed form, including packaging, if required.

(2) Qualified tangible personal property purchased for use by a qualified person to be used primarily in research and development.

(3) Qualified tangible personal property purchased for use by a qualified person to be used primarily to maintain, repair, measure, or test any qualified tangible personal property described in subdivision (a) (1) or (2).

(4) Qualified tangible personal property purchased for use by a contractor purchasing that property for use in the performance of a construction contract for the qualified person, that will use that property as an integral part of the manufacturing, processing, refining, fabricating, or recycling process, or as a research or storage facility for use in connection with those processes.

(b) DEFINITIONS. For the purposes of this regulation:

(1) "Fabricating" means to make, build, create, produce, or assemble components or tangible personal property to work in a new or different manner.

(2) "Manufacturing" means the activity of converting or conditioning tangible personal property by changing the form, composition, quality, or character of the property for ultimate sale at retail or use in the manufacturing of a product to be ultimately sold at retail. Manufacturing includes any improvements to tangible personal property that result in a greater service life or greater functionality than that of the original property.

(3) "Primarily" means 50 percent or more of the time.

(4) "Process" means the period beginning at the point at which any raw materials are received by the qualified person and introduced into the manufacturing, processing, refining, fabricating, or recycling activity of the qualified person and ending at the point at which the manufacturing, processing, refining, fabricating, or recycling activity of the qualified person has altered tangible personal property to its completed form, including packaging, if required. Raw materials shall be considered to have been introduced into the process when the raw materials are stored on the same premises where the qualified person's manufacturing, processing, refining, fabricating, or recycling activity is conducted. Raw materials that are stored on premises other than where the qualified person's manufacturing, processing, refining, fabricating, or recycling activity is conducted shall not be considered to have been introduced into the manufacturing, processing, refining, fabricating, or recycling process.

(5) "Processing" means the physical application of the materials and labor necessary to modify or change the characteristics of tangible personal property.

(6) (A) "Qualified person" means a person that is primarily engaged in those lines of business described in Codes 3111 to 3399, inclusive, 541711, or 541712 of the North American Industry Classification System (NAICS) published by the United States Office of Management and Budget (OMB), 2012 edition.

(B) "Qualified person" does not include:

1. An apportioning trade or business that is required to apportion its business income pursuant to subdivision (b) of RTC section 25128.

2. A trade or business conducted wholly within this state that would be required to apportion its business income pursuant to subdivision (b) of RTC section 25128 if it were subject to apportionment pursuant to RTC section 25101.

(7) (A) "Qualified tangible personal property" includes, but is not limited to, all of the following:

1. Machinery and equipment, including component parts and contrivances such as belts, shafts, moving parts, and operating structures.

2. Equipment or devices used or required to operate, control, regulate, or maintain the machinery, including, but not limited to, computers, data-processing equipment, and computer software, together with all repair and replacement parts with a useful life of one or more years therefor, whether purchased separately or in conjunction with a complete machine and regardless of whether the machine or component parts are assembled by the qualified person or another party.

3. Tangible personal property used in pollution control that meets standards established by this state or any local or regional governmental agency within this state.

4. Special purpose buildings and foundations used as an integral part of the manufacturing, processing, refining, fabricating, or recycling process, or that constitute a research or storage facility used during those processes. Buildings used solely for warehousing purposes after completion of those processes are not included.

(B) "Qualified tangible personal property" does not include any of the following:

1. Consumables with a useful life of less than one year.

2. Furniture, inventory, and equipment used in the extraction process, or equipment used to store finished products that have completed the manufacturing, processing, refining, fabricating, or recycling process.

3. Tangible personal property used primarily in administration, general management, or marketing.

(8) "Refining" means the process of converting a natural resource to an intermediate or finished product.

(9) "Research and development" means those activities that are described in Section 174 of the Internal Revenue Code or in any regulations thereunder.

(10) "Useful life" for tangible personal property that the qualified person treats as having a useful life of one or more years for state income or franchise tax purposes shall be deemed to have a useful life of one or more years for purposes of this regulation. "Useful life" for tangible personal property that the qualified person treats as having a useful life of less than one year for state income or franchise tax purposes shall be deemed to have a useful life of less than one year for purposes of this regulation.

(c) PARTIAL EXEMPTION CERTIFICATE.

(1) IN GENERAL. Qualified persons who purchase or lease qualified tangible personal property from an in-state retailer, or an out-of-state retailer obligated to collect use tax, must provide the retailer with a partial exemption certificate in order for the retailer to claim the partial exemption. If the retailer takes a timely partial exemption certificate in the proper form as set forth in subdivision (c)(2) and in good faith as defined in subdivision (c)(4), from a qualified person, the partial exemption certificate relieves the retailer from the liability for the sales tax subject to exemption under this regulation or the duty of collecting the use tax subject to exemption under this regulation.

(2) FORM OF PARTIAL EXEMPTION CERTIFICATE. Any document, such as a letter or purchase order, timely provided by the purchaser to the seller will be regarded as a partial exemption certificate with respect to the sale or purchase of the tangible personal property described in the document if it contains all of the following essential elements:

(A) The signature of the purchaser, purchaser's employee, or authorized representative of the purchaser.

_____ (B) The name, address and telephone number of the purchaser.

_____ (C) The number of the seller's permit held by the purchaser. If the purchaser is not required to hold a permit because the purchaser sells only property of a kind the retail sale of which is not taxable, e.g., food products for human consumption, or because the purchaser makes no sales in this state, the purchaser must include on the certificate a sufficient explanation as to the reason the purchaser is not required to hold a California seller's permit in lieu of a seller's permit number.

_____ (D) A statement that the property purchased is:

_____ 1. To be used primarily for a qualifying activity as described in subdivision (a)(1) – (3), or

_____ 2. For use by a contractor purchasing that property for use in the performance of a construction contract for the qualified person as described in subdivision (a)(4).

_____ (E) A statement that the purchaser is a person primarily engaged in a manufacturing business described in NAICS Codes 3111 to 3399 or in research and development activities as described in NAICS Codes 541711 and 541712 (OMB 2012 edition).

_____ (F) A statement that the property purchased is qualified tangible personal property as described in subdivision (7)(A).

_____ (G) A description of property purchased.

_____ (H) The date of execution of the document.

A document containing the essential elements described in this subdivision is the minimum form which will be regarded as a partial exemption certificate. However, in order to preclude potential controversy, the seller should timely obtain from the purchaser a certificate substantially in the form shown in the Appendix of this regulation.

(3) RETENTION AND AVAILABILITY OF PARTIAL EXEMPTION CERTIFICATES. A retailer must retain each partial exemption certificate received from a qualified person for a period of not less than four years from the date on which the retailer claims a partial exemption based on the partial exemption certificate.

(4) GOOD FAITH. A seller will be presumed to have taken a partial exemption certificate in good faith in the absence of evidence to the contrary. A seller, without knowledge to the contrary, may accept a partial exemption certificate in good faith where a qualified person provides a certificate meeting the requirements provided in subdivision (c)(2). However, a partial exemption certificate cannot be accepted in good faith where the seller has knowledge that the property is not subject to a partial exemption, or will not be otherwise used in a partially exempt manner.

(d) WHEN THE PARTIAL EXEMPTION DOES NOT APPLY. The exemption provided by this regulation shall not apply to either of the following:

(1) Any tangible personal property purchased by a qualified person during any calendar year that exceeds two hundred million dollars (\$200,000,000) of purchases of qualified tangible

personal property for which an exemption is claimed by the qualified person under this regulation. For purposes of this subdivision, in the case of a qualified person that is required to be included in a combined report under RTC section 25101 or authorized to be included in a combined report under RTC section 25101.15, the aggregate of all purchases of qualified personal property for which an exemption is claimed pursuant to this regulation by all persons that are required or authorized to be included in a combined report shall not exceed two hundred million dollars (\$200,000,000) in any calendar year.

(2) The sale or storage, use, or other consumption of property that, within one year from the date of purchase, is removed from California or used in a manner not qualifying for exemption.

(e) PURCHASER'S LIABILITY FOR THE PAYMENT OF SALES TAX. If a purchaser certifies in writing to the seller that the tangible personal property purchased without payment of the tax will be used in a manner entitling the seller to regard the gross receipts from the sale as exempt from the sales tax, and the purchase exceeds the two-hundred-million-dollar (\$200,000,000) limitation described in subdivision (d)(1), or within one year from the date of purchase, the purchaser removes that property from California or uses that property in a manner not qualifying for the exemption, the purchaser shall be liable for payment of sales tax, with applicable interest, as if the purchaser were a retailer making a retail sale of the tangible personal property at the time the tangible personal property is so purchased, removed, converted, or used, and the cost of the tangible personal property to the purchaser shall be deemed the gross receipts from that retail sale.

(f) LEASES. Leases of qualified tangible personal property classified as "continuing sales" and "continuing purchases" in accordance with Regulation 1660, *Leases of Tangible Personal Property – In General*, may qualify for the partial exemption subject to all the limitations and conditions set forth in this regulation. The partial exemption established by this regulation shall apply to the rentals payable pursuant to the lease, provided the lessee is a qualified person and the tangible personal property is used in an activity described in subdivision (a).

Appendix

PARTIAL EXEMPTION CERTIFICATE MANUFACTURING EQUIPMENT – SECTION 6377.1

This is a partial exemption from sales and use taxes at the rate of 4.1875% from July 1, 2014 to December 31, 2016, and from 3.9375% from January 1, 2017 to June 30, 2022. You are not relieved from your obligations for the remaining state tax and local and district taxes on this transaction. This partial exemption also applies to lease payments made on or after July 1, 2014, for tangible personal property even if the lease agreement was entered into prior to July 1, 2014.

I hereby certify that the tangible personal property described below and purchased or leased from:

SELLER'S/LESSOR'S NAME

SELLER'S/LESSOR'S ADDRESS (Street, City, State, Zip/Code)

is qualified tangible personal property and will be used by me primarily (please check one):

- 1. for manufacturing, processing, refining, fabricating, or recycling, or
- 2. for research and development, or
- 3. to maintain, repair, measure, or test any property being used for (1) or (2) above.
- 4. Will be used in the performance of a construction contract for a qualified person, that will use that property as an integral part of the manufacturing, processing, refining, fabricating, or recycling process, or as a research or storage facility for use in connection with those processes.

Description of qualified tangible property purchased or leased*:

*See Regulation 1525.4 (b)(7) for a description of what is included and excluded from "qualified tangible personal property."

I, as the undersigned purchaser, hereby certify I am primarily engaged in manufacturing, processing, refining, fabricating, or recycling as described in Codes 3111 to 3399 of the North American Industry Classification System (NAICS) or I am primarily engaged in biotechnology, or physical, engineering, and life sciences research and development as described in Codes 541711 and 541712 of the NAICS.

I understand that if such property is, within one year from the date of purchase or lease, removed from California or used in a manner not qualifying for the partial exemption that I am required by the Sales and Use Tax Law to report and pay the state tax measured by the sales price/rentals payable of the property to/by me.

I further understand that the Section 6377.1 partial exemption is limited to \$200 million in qualifying purchases per qualified person per calendar year.

<u>NAME OF PURCHASER</u>	<u>SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE, OR AUTHORIZED REPRESENTATIVE</u>
<u>PRINTED NAME OF PERSON SIGNING</u>	<u>TITLE</u>

**Initial Discussion Paper
Staff Proposed Regulation 1525.4**

ADDRESS OF PURCHASER

PERMIT NUMBER (IF YOU ARE NOT REQUIRED TO HOLD A PERMIT, EXPLAIN WHY)

TELEPHONE NUMBER

EMAIL ADDRESS OF PERSON SIGNING

DATE
