

BOE-504-CPA REV. 3 (4-03)

STATEMENT CONCERNING PROPERTY PURCHASED WITHOUT PAYMENT OF CALIFORNIA SALES TAX – SPECIAL PRINTING AIDS

STATE OF CALIFORNIA BOARD OF EQUALIZATION

DMA Auditor's Initials

Please complete this inquiry statement to indicate the disposition of certain non-taxed purchases you made from the seller listed below. Please fill out the form completely and sign as your company's authorized representative. The form should be returned within 10 days.

NAME OF SELLER FROM WHOM YOU PURCHASED ITEMS WITHOUT SALES TAX SELLER'S PERMIT NO.

Table with 6 columns: DATE, INVOICE NUMBER, PURCHASE ORDER NUMBER, AMOUNT, DESCRIPTION, RESPONSE. Includes a note: List boxes (a) through (i) that apply.

Please place the appropriate letter and information in Response area above. If none of these apply, please explain in Comments below.

Note: Manufacturers purchasing product labels or packaging for resale with a product are considered end users of special printing aids and should select either D or E even though the printed material is resold. (See the cover letter accompanying this form for more information.)

- A. A special printing aid was purchased for resale and resold in a sale subject to California tax.
B. The special printing aid was purchased for resale and resold to the US government.
C. The special printing aid was purchased for resale and sold with a nontaxable sale of printed material other than US Government (ie. Interstate commerce, newspaper, printed sales message). Our sale of the special printing aids was:
C1. a sale for resale. We separately stated the sale price of the special printing aids and obtained a resale certificate for the special printing aids from our customer. The separately stated sales price was at least the amount of the sales price we paid for the special printing aids or their components.
C2. subject to tax. Tax was paid to the Board with our sales tax return. Indicate amount of tax and period reported under Response above.
C3. subject to tax. Tax was paid to the Board as a result of an audit that included the above purchases either on an actual basis or as a result of a percentage of error based upon a test. The purchases sampled in the audit were similar in nature to the above transaction; we believe tax on the above transaction has been paid to the Board as a result of the audit. Indicate amount of tax and audit period under Response above.
C4. subject to tax. However, we did not pay tax with our sales tax return or through an audit.
D. The special printing aid was not purchased for resale. However, tax was paid directly to the Board with our sales tax return. Indicate amount of tax and period reported under Response above.
E. The special printing aid was not purchased for resale and tax is applicable.

COMMENTS

NATURE OF BUSINESS

PURCHASER'S SALES TAX PERMIT NUMBER PURCHASER'S NAME

SIGNATURE TITLE

DATE PHONE CITY

The information provided above is subject to verification by the State Board of Equalization.

GENERAL AUDIT PROCEDURES

FORM BOE-504-A/B/C — XYZ SAMPLE LETTER

(CONT.) EXHIBIT 8

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BOE-504-CFS REV. 1 (9-02)

STATEMENT CONCERNING PROPERTY PURCHASED WITHOUT PAYMENT OF CALIFORNIA SALES TAX

STATE OF CALIFORNIA BOARD OF EQUALIZATION

DMA \_\_\_\_\_

Auditor's Initials \_\_\_\_\_

Please complete this inquiry statement to indicate the disposition of certain non-taxed purchases you made from the seller listed below. Please fill out the form completely, check the appropriate boxes, and sign as your company's authorized representative. The form should be returned within 10 days.

NAME OF SELLER FROM WHOM YOU PURCHASED ITEMS WITHOUT SALES TAX | SELLER'S PERMIT NO.

Table with 5 columns: DATE, INVOICE NUMBER, PURCHASE ORDER NUMBER, AMOUNT, DESCRIPTION

Please check the appropriate boxes below. If none apply, please explain on the "Comments" line.

Miscellaneous items purchased for resale

- I have sold the property. I did not use it for any purpose other than resale inventory, demonstration, or display. It was for sale from the time I bought it until I sold it.
I currently hold the property in my resale inventory. I have not used it for any purpose other than demonstration or display and it has been for sale at all times.

Feed purchased to feed animals

I purchased the feed listed above

- To feed animals I sell in my business or whose offspring I sell.
To feed animals commonly used to produce food (meat, dairy products, eggs, etc.).

Seed and plants purchased to plant or feed to animals

- I purchased the seeds or plants listed above to grow products I will sell.
I purchased the seed listed above to feed directly to, or to produce feed for, (1) animals I sell in my business, or (2) animals commonly used to produce food (meat, dairy products, eggs, etc.).

Fertilizer

- I purchased the fertilizer listed above for applying to land or plants to grow (1) feed for animals commonly used to produce food, (2) plant products I will sell in my business, or (3) food crops.

Items purchased for your own use

- I purchased the items listed above for my own use, not for resale, and
I paid tax to the Board of Equalization in the amount of \_\_\_\_\_ with my sales and use tax return for the reporting period \_\_\_\_\_.
Tax in the amount of \_\_\_\_\_ was added to the billing and paid to the seller listed above.
The purchase is a taxable transaction and no tax has been paid on it.

COMMENTS

NATURE OF BUSINESS

PURCHASER'S SALES TAX PERMIT NUMBER (If you are not required to hold a permit, please note.) | PURCHASER'S NAME

SIGNATURE | TITLE

DATE | PHONE | CITY

The information provided above is subject to verification by the State Board of Equalization.

BOE 504-CUS (1-97)

STATEMENT CONCERNING PROPERTY PURCHASED WITHOUT PAYMENT OF CALIFORNIA SALES TAX

STATE OF CALIFORNIA BOARD OF EQUALIZATION

DMA \_\_\_\_\_ Auditor's Initials \_\_\_\_\_

Please complete this inquiry statement to indicate the disposition of certain non-taxed purchases you made from the seller listed below. Please fill out the form completely, check the appropriate boxes, and sign as your company's authorized representative. The form should be returned within 10 days.

Table with columns: NAME OF SELLER FROM WHOM YOU PURCHASED ITEMS WITHOUT SALES TAX, SELLER'S PERMIT NO., DATE, INVOICE NUMBER, PURCHASE ORDER NUMBER, AMOUNT, DESCRIPTION

Please check the appropriate boxes below. If none of these apply, please explain below.

- Checkboxes for: resale and resold, resale inventory, leasing, U.S. Government, own use (with sub-options for tax payment).

COMMENTS

Form with fields: NATURE OF BUSINESS, PURCHASER'S SALES TAX PERMIT NUMBER, PURCHASER'S NAME, SIGNATURE, TITLE, DATE, PHONE, CITY

The information provided above is subject to verification by the State Board of Equalization.

**GENERAL AUDIT PROCEDURES**

**FORM BOE-504-A/B/C — XYZ SAMPLE LETTER**

**(CONT.) EXHIBIT 8**

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BOE 504-COS (1-97)

**STATEMENT CONCERNING PROPERTY PURCHASED  
WITHOUT PAYMENT OF CALIFORNIA SALES TAX**

STATE OF CALIFORNIA  
BOARD OF EQUALIZATION

DMA \_\_\_\_\_  
Auditor's Initials \_\_\_\_\_

*Please complete this inquiry statement to indicate the disposition of certain non-taxed purchases you made from the seller listed below. Please fill out the form completely, check the appropriate boxes, and sign as your company's authorized representative. The form should be returned within 10 days.*

NAME OF SELLER FROM WHOM YOU PURCHASED ITEMS WITHOUT SALES TAX				SELLER'S PERMIT NO.
DATE	INVOICE NUMBER	PURCHASE ORDER NUMBER	AMOUNT	DESCRIPTION

*Please check the appropriate boxes below. If none of these apply, please explain below.*

- The above property was purchased for resale and was resold in the form of tangible personal property. It was not used for any purpose other than retention, demonstration, or display while being held for sale in the regular course of business.
- The above property was purchased for resale and is presently in resale inventory. It has not been used for any purpose other than retention, demonstration, or display while being held for sale in the regular course of business.
- The above property was purchased for leasing and tax measured by rental receipts has been paid directly to the Board with our sales tax returns.
- The above property was purchased for our own use and not for resale, and
  - tax in the amount of \_\_\_\_\_ was paid directly to the Board with our sales tax return for the reporting period \_\_\_\_\_.
  - tax in the amount of \_\_\_\_\_ was added to the billing and remitted to the Seller.
  - tax was paid directly to the Board as the result of an audit determination dated \_\_\_\_\_ covering the period \_\_\_\_\_ to \_\_\_\_\_. The Board's audit specifically included the above transaction in the audit assessment.
  - tax was paid directly to the Board as the result of an audit determination dated \_\_\_\_\_ covering the period \_\_\_\_\_ to \_\_\_\_\_. The Board's audit examined our purchases on a test basis with a percent of error computed and applied. Because the purchases sampled in the audit were similar in nature to the above transaction, we believe tax on the above transaction has been paid to the Board as a result of this audit.
  - the purchase is a taxable transaction and tax is applicable.

COMMENTS

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NATURE OF BUSINESS		
PURCHASER'S SALES TAX PERMIT NUMBER		PURCHASER'S NAME
SIGNATURE		TITLE
DATE	PHONE	CITY

*The information provided above is subject to verification by the State Board of Equalization.*