

**PARTIAL SALES AND USE TAX EXEMPTION FOR MANUFACTURING AND R&D EQUIPMENT  
EQUIPMENT ELIGIBILITY CHECKLIST**

Department \_\_\_\_\_

Department contact name \_\_\_\_\_ Phone \_\_\_\_\_

E-mail \_\_\_\_\_ PO # \_\_\_\_\_

Vendor \_\_\_\_\_ Is the vendor registered to collect CA tax? YES  NO

Is the purchase in fulfillment of a federal contract? YES  NO  If yes, will the federal government take title to the equipment upon purchase? YES  NO

**OVERVIEW OF EQUIPMENT AND RESEARCH ACTIVITIES**

**1. Description of the equipment.**

**2. Briefly describe the research and development uses of the equipment.**

**3. Specify the areas of research and development (Check all research areas which apply):**

**NAICS Code 541711** - Research and development in Biotechnology (involves the study of the use of Microorganisms and cellular and bio-molecular processes to develop or alter living or non-living materials) -

**NAICS Code 541712** – Research and development in the physical, engineering and life sciences (other than biotechnology):

- |                 |                          |                |                          |
|-----------------|--------------------------|----------------|--------------------------|
| • Agriculture   | <input type="checkbox"/> | • Forests      | <input type="checkbox"/> |
| • Electronics   | <input type="checkbox"/> | • Geology      | <input type="checkbox"/> |
| • Environmental | <input type="checkbox"/> | • Health       | <input type="checkbox"/> |
| • Biology       | <input type="checkbox"/> | • Mathematics  | <input type="checkbox"/> |
| • Botany        | <input type="checkbox"/> | • Medicine     | <input type="checkbox"/> |
| • Computers     | <input type="checkbox"/> | • Oceanography | <input type="checkbox"/> |
| • Chemistry     | <input type="checkbox"/> | • Pharmacy     | <input type="checkbox"/> |
| • Food          | <input type="checkbox"/> | • Physics      | <input type="checkbox"/> |
| • Fisheries     | <input type="checkbox"/> | • Veterinary   | <input type="checkbox"/> |

**4. What percentage of the time will the equipment be used for research and development in the areas checked above?**

**OTHER EQUIPMENT INFORMATION**

1. Will equipment be purchased  or leased  ?
  
2. Does the equipment have a useful life of one year or more? (Supplies and other consumables with a useful life of less than one year do not qualify). YES  NO
  
3. Will special facilities need to be built or special building modifications made to install, use or maintain the equipment? If yes, please explain.
  
  
  
  
  
4. Will the equipment be used outside California? If so, please explain.
  
  
  
  
  
5. Will the equipment be used in non-research activities (e.g. instruction, patient care, administration, management, marketing etc)? YES  NO
  
  
  
  
6. Please indicate the estimated percentage of time that the equipment will be used for research vs. non-research activities:  
  
Research activities: \_\_\_\_\_%  
Non-research activities \_\_\_\_\_%

If you need assistance with completing the Checklist, please contact Tax Services at 310-794-9868 or 310-794-6724.