



TAX SERVICES
Business & Financial Services
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PARTIAL SALES & USE TAX EXEMPTION FOR MANUFACTURING AND R&D EQUIPMENT EQUIPMENT ELIGIBILITY CHECKLIST

Providing this information will enable Tax Services to evaluate whether the equipment qualifies for a sales tax reduction. Completing the form is not a guarantee of receiving the sales tax reduction. Please complete this form and email it to tax@ucmerced.edu. For more information on this sales tax reduction program from the State of California, visit the California Board of Equalization website at http://www.boe.ca.gov/sutax/manufacturing_exemptions.htm.

SECTION 1: GENERAL INFORMATION

Department: _____ Contact Name: _____

Email: _____ Phone: _____

Vendor: _____

PO or Requisition #: _____

Is the vendor collecting California sales 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

SECTION 2: 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):

- | | | | |
|--|-------------------------------------|--------------------------------------|---------------------------------------|
| <input type="checkbox"/> 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 | | |

SECTION 3: OTHER EQUIPMENT INFORMATION

1. Will equipment be purchased or leased? Purchased Leased
2. Does the equipment have a useful life of one year or more? (Supplies and 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?
- Yes No

If yes, please explain:

4. Will the equipment be used outside California?
- Yes No

If yes, 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 versus non-research activities:

Research Activities: _____ %

Non-Research Activities: _____ %