CA Partial Sales & Use Tax Exemption Job Aid

Important Information About the CA Partial Sales & Use Tax Exemption

Effective July 1, 2014 through July 1, 2030, the California Department of Tax and Fee Administration (CDTFA) is offering a reduced sales/use tax rate on equipment purchased for research: https://www.cdtfa.ca.gov/industry/manufacturing-exemptions.htm

To determine if a product qualifies for an exemption, please visit the Controller’s Office California Partial Sales & Use Tax Exemption webpage. It is your department’s responsibility to ensure the product being purchased qualifies for partial sales tax exemption. If it is later determined that the purchase does not qualify for the sales tax exemption, your department will be responsible for the additional tax assessment, fines, and interest.

- A completed Partial Exemption Certificate for Manufacturing, Research and Development Equipment (CDTFA-230-M) is required for every product. A signed form must be attached to your BearBuy cart.
- All qualifying products must have a value of $5,000 or more and be ordered on the Capital Equipment, Non-Catalog, or Amount-based PO form in BearBuy.
- For questions regarding:
  - Partial sales tax exemption and qualified uses, contact UCSF Controller’s General Accounting: genacctgsvcdesk@ucsf.edu.
  - Capital equipment and qualified property, contact UCSF Controller’s Capital Accounting at capitalaccounting@ucsf.edu.
  - How to shop using BearBuy, contact the IT Service Desk at (415) 514-4100, option 2 or appsupport@ucsf.edu.

Completing the Partial Exemption Certificate

1. Click the link below to open UCSF’s Partial Exemption Certificate for Manufacturing, Research and Development Equipment: http://supplychain.ucsf.edu/sites/supplychain.ucsf.edu/files/wysiwyg/cdtfa230m.pdf.

2. Enter the supplier’s name and address in the Seller/Lessor section. If you don’t know the address, you can leave the address field blank.

3. Identify how the product will be used and select the appropriate checkbox (check only one).

4. Enter a precise description of the product being purchased. If you require additional space, use a separate sheet and include it with your form.

5. Some fields are pre-populated with UCSF information such as the Name of Purchaser, Address of Purchaser, or Permit Number on the certificate. There is no need to change this information.

6. Enter the following information about the authorized person in your department who will sign the form: PRINTED NAME OF PERSON SIGNING, TITLE, TELEPHONE NUMBER, and EMAIL ADDRESS OF PERSON SIGNING.

7. Print the certificate, and then have the authorized person in your department sign the certificate in the SIGNATURE OF PURCHASER, PURCHASER’S EMPLOYEE, OR AUTHORIZED REPRESENTATIVE field and enter the date they signed the certificate in the DATE field.
Placing Your Qualifying Order in BearBuy

1. Open BearBuy, which is accessible through MyAccess.

2. Scroll to the bottom of the BearBuy shopping homepage where you will find the order forms.

3. Only the Capital Equipment, Non-Catalog, or Amount-based PO form should be used for these purchases. Determine the appropriate form for your purchase. Open the form and:
   a) Enter the Supplier Name.
   b) Completely fill out the form.
   c) Attach a quote/estimate and a scanned copy of the signed partial tax exemption certificate in the External Attachments section at the bottom of the form.
   d) From the Available Actions menu at the top of the form, select Add and go to Cart, and press the Go button. You will be directed to your cart.

4. In your cart, click the Proceed to Checkout button.

5. Navigate to the General section within the Requisition → Summary tabs. Click the edit button next to the section containing the CA Partial Sales Tax checkbox. A pop up window appears.

6. In the pop-up window, check the CA Partial Sales Tax checkbox, and then click the Save button.

7. Complete the shopping process: Continue to add any necessary information to your cart (Shipping address, Accounting Codes, Notes, etc.). Once your cart is complete, place your order as you normally would. Instructions on completing a BearBuy requisition can be found on the Supply Chain Management BearBuy Training webpage.