

**CALIFORNIA FIREARM AND AMMUNITION EXCISE  
TAX EXEMPTION CERTIFICATE FOR PEACE OFFICERS  
AND LAW ENFORCEMENT AGENCIES**

This certificate may be completed by the purchaser and retained by the seller to support sales that are exempt from the California firearms, firearm precursor parts, and ammunition excise tax according to [Revenue and Taxation Code \(R&TC\) section 36021](#). For sales to peace officers, a certificate should be completed for every transaction. For sales to law enforcement agencies, a certificate which provides a general description of the items to be purchased may be completed by the purchaser's agent and kept on file by the seller.

I, \_\_\_\_\_, hereby certify that the information I have provided on this form is true and correct.  
(Purchaser's name)

I am an active or retired peace officer<sup>1</sup>, or I am authorized to purchase firearms and ammunition on behalf of a law enforcement agency<sup>2</sup>.

The firearm(s), firearm precursor part(s), or ammunition purchased from \_\_\_\_\_ under this certificate  
(Seller's name)  
are purchased by an active or retired peace officer or a law enforcement agency, as defined in [R&TC section 36001](#), and I am the purchaser or am authorized to sign this certificate as an agent of the purchaser.

Check one:       Active or retired peace officer       Law enforcement agency

\_\_\_\_\_  
PURCHASER NAME

\_\_\_\_\_  
LAW ENFORCEMENT AGENCY NAME

\_\_\_\_\_  
PURCHASER OR AGENT'S EMAIL ADDRESS

\_\_\_\_\_  
PURCHASER OR AGENCY'S TELEPHONE NUMBER

\_\_\_\_\_  
PURCHASER OR AGENCY'S ADDRESS

\_\_\_\_\_  
PURCHASER OR AGENT'S SIGNATURE

\_\_\_\_\_  
PURCHASE DATE

\_\_\_\_\_  
PRINTED NAME OF PERSON SIGNING (print full name)

\_\_\_\_\_  
TITLE

Description of property purchased (check all that apply):       Firearm(s)       Firearm Precursor Part(s)       Ammunition

\_\_\_\_\_  
DESCRIPTION(S) (for example, 9MM semi-automatic handgun, 12-gauge cartridges, grips, trigger, among others; attach additional pages as needed)

If you need additional information, visit our [Tax Guide for Sellers of Firearm and Ammunition Products](#) or call our Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays. You may also contact the California Department of Tax and Fee Administration at P.O. Box 942879, Sacramento, CA 94279-0088.

<sup>1</sup> [R&TC section 36001\(h\)](#) defines "peace officer" to mean any person described in [Chapter 4.5 \(commencing with section 830\) of Title 3 of Part 2 of the Penal Code](#) who is authorized to carry a firearm on duty, or any police officer or criminal investigator employed by the federal government or a federally recognized Indian tribe with jurisdiction that has tribal land in California, who is authorized to carry a firearm while on duty.

<sup>2</sup> [R&TC section 36001\(f\)](#) defines law enforcement agency to mean any department or agency of the state or of any county, city, or other political subdivision thereof that employs any peace officer who is authorized to carry a firearm while on duty, or any department or agency of the federal government or a federally recognized Indian tribe with jurisdiction that has tribal land in California that employs any police officer or criminal investigator authorized to carry a firearm while on duty.