

CERTIFICATE C
CALIFORNIA SALES TAX
EXEMPTION CERTIFICATE

Regulation 1621

Sales of tangible personal property to a foreign air carrier free from sales tax under section 6385(b) of the California Revenue and Taxation Code.

This is to certify that the purchaser of tangible personal property described herein is a foreign air carrier as that term was defined in section 1301 of Title 49 of the United States Code on January 1, 1980, and that the sale of tangible personal property to the purchaser is exempt from California state and local sales tax. The tangible personal property shall be or has been transported by the purchaser's facilities to a foreign destination for use by the purchaser in the conduct of its business as a common carrier by air of persons or property.

In the event any of such property is used for any purpose other than that specified in the certificate, it is understood that the purchaser is required by the Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property.

Description of property to be purchased:

PURCHASER

SIGNATURE

ADDRESS (*street, city, state, zip code*)

DATE
