

**CERTIFICATE OF EXEMPTION
SALES TO THE UNITED STATES
AND ITS INSTRUMENTALITIES
(Civilian Welfare Funds)**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

Regulation 1614

Civilian welfare funds are established and administered under armed services regulations under which post restaurants are also administered. Both are nonappropriated fund activities and are unincorporated government instrumentalities. Accordingly, sales tax does not apply to sales made to such organizations properly conducted and operated military installations in this state in accordance with appropriate regulations.

This is to certify that the

NAME OF FUND

located at

NAME AND LOCATION OF INSTALLATION

is a nonappropriated fund activity located at a military installation of the United States in the State of California and is conducted and operated in accordance with armed services regulations established for such activities. As such, sales to this nonappropriated civilian welfare fund are exempt from California state and state-administered local sales taxes.

SIGNATURE OF COMMANDING OFFICER OR REPRESENTATIVE

NAME (print or type)

RANK

DATE