

AFFIDAVIT FOR SECTION 6388 OR 6388.5 EXEMPTION FROM CALIFORNIA SALES AND USE TAX

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

Revenue and Taxation Code (R&TC) sections [6388](#) and [6388.5](#) provide exemptions from the taxes imposed on the sale, storage, use, or other consumption of certain vehicles or trailers. The R&TC section 6388 exemption applies to the sale or use of certain new or remanufactured vehicles or trailers by non-California residents. The R&TC section 6388.5 exemption applies to the sale or use of certain new, used, or remanufactured vehicles, and new, used, or remanufactured trailers and semitrailers. Additional information about these exemptions and additional requirements to meet these exemptions is available on the back of this form and in [Regulation 1620.1, Sales of Certain Vehicles and Trailers for Use in Interstate or Out-of-State Commerce](#).

CHECK AND/OR FILL IN ALL APPROPRIATE BOXES AND FIELDS BELOW

I have purchased/leased a vehicle or trailer, the sale and use of which is exempt from California sales and use tax per section 6388 6388.5.

Vehicle or Trailer Information:

The vehicle is a truck, truck tractor, trailer, semitrailer, trailer coach, or auxiliary dolly, described as:

MAKE AND MODEL	VEHICLE IDENTIFICATION NUMBER (VIN)/SERIAL NUMBER	YEAR	PURCHASE/LEASE PRICE	UNLADEN WEIGHT
MANUFACTURER/REMANUFACTURER		PLACE OF MANUFACTURE/REMANUFACTURE		DATE OF DELIVERY/LEASE

The vehicle or trailer was moved outside California within 30 75 days of delivery (*check one*). Date moved _____

Seller/Lessor and Deliverer of Vehicle or Trailer:

I hereby certify that the vehicle or trailer described above was purchased/leased from _____
(name of dealer/lessor or manufacturer/remanufacturer)

located at _____, and was delivered by _____
(dealer/lessor or manufacturer/remanufacturer's address—street, city, state, ZIP Code)

_____, located at _____
(name of California dealer/lessor or manufacturer/remanufacturer) (California dealer/lessor or manufacturer/remanufacturer's address—street, city, state, ZIP Code)

Leasing and Registration Information (if dealer is the lessor, see instructions regarding date withdrawn from resale inventory):

The vehicle or trailer described above is is **not** being leased. If the vehicle or trailer is being leased, please indicate the name and address of lessee:

(name and address of lessee)

The vehicle or trailer is licensed or registered in _____ Number/Filing _____
(state where registered) (purchaser/lessee USDOT number, FMC number, UCR filing, or "not applicable" if licensed or registered out-of-state)

Purchaser/Lessee Information:

The purchaser/lessee is a corporation limited liability company partnership sole proprietor, who is a California resident non-California resident.

The vehicle or trailer was purchased/leased for use:

- Exclusively outside California (section 6388), **or**
- Exclusively outside California or exclusively in interstate or foreign commerce, or both (section 6388.5).

If the vehicle or trailer is registered outside California, please provide a copy of the purchaser/lessee's out-of-state registration, or license and registration, within 60 days from the date of this affidavit. If the vehicle or trailer is registered in California under the International Registration Plan (IRP) or Permanent Trailer Identification (PTI) program, please attach a copy of the purchaser/lessee's U.S. Department of Transportation (USDOT) number, Federal Maritime Commission (FMC) number, or current Unified Carrier Registration System (UCR) filing.

I understand that if I do not meet the requisite exemption provisions detailed on the back of this form, I am required by the California Sales and Use Tax Law to report and pay tax, interest, and penalties (if applicable), directly to the California Department of Tax and Fee Administration. The tax is to be measured by the purchase/lease price of the above listed vehicle or trailer even though I have furnished an affidavit of exemption to the manufacturer, remanufacturer, or dealer/lessor.

PURCHASER/LESSEE'S NAME				
SIGNATURE OF PURCHASER/LESSEE OR PURCHASER/LESSEE'S AGENT		TITLE		
PRINT NAME OF SIGNATOR		TELEPHONE NUMBER	DATE	

For exemption requirements and instructions on completing this affidavit, please see back of form.

SECTION 6388—NEW OR REMANUFACTURED VEHICLES PURCHASED/LEASED FROM OUT-OF-STATE DEALER/LESSOR

This exemption applies to the sale, storage, use, or other consumption of a new or remanufactured truck, truck tractor, trailer, or semitrailer, with an unladen weight of 6,000 pounds or more, or a trailer coach or auxiliary dolly, purchased/leased from a dealer/lessor located **outside** California for use **outside** California, and delivered in California by the manufacturer or remanufacturer to a purchaser/lessee who is not a resident of California. The purchaser/lessee must:

1. Remove the vehicle from this state within 30 days after the date of delivery.
2. Provide a valid affidavit to the manufacturer or remanufacturer, that is accepted by such person in good faith, stating:
 - The name and location of the out-of-state dealer/lessor from whom the vehicle was purchased/leased,
 - The name and location of the in-state manufacturer or remanufacturer that delivered the vehicle to the purchaser/lessee and the date of delivery,
 - That the purchaser/lessee is not a resident of California,
 - That the vehicle was purchased/leased for use exclusively outside California,
 - That the vehicle was removed from this state within 30 days of the delivery date, and
 - The date of removal.
3. Provide evidence of out-of-state vehicle registration (state of registration, license plate number, and Vehicle Identification Number [VIN] or serial number) to the manufacturer or remanufacturer within 60 days of providing the affidavit to the deliverer.

Notwithstanding the forgoing provisions, it is rebuttably presumed that a vehicle registered outside California and apportioned for use within this state is not purchased/leased for use exclusively outside this state.

SECTION 6388.5—SPECIFIED VEHICLES AND TRAILERS PURCHASED/LEASED FOR USE OUT-OF-STATE OR IN INTERSTATE OR FOREIGN COMMERCE

This exemption applies to the sale, storage, use, or other consumption of a new, used, or remanufactured truck; or a new, used, or remanufactured trailer or semitrailer, with an unladen weight of 6,000 pounds or more purchased/leased from a California or non-California dealer/lessor that was manufactured or remanufactured either within or outside this state for use exclusively outside California or exclusively in interstate or foreign commerce, or both; **and** delivered by the manufacturer, remanufacturer, or dealer/lessor, to the purchaser/lessee in California. The purchaser/lessee or purchaser/lessee's agent must:

1. Remove the vehicle or trailer from this state within 30 days after the date of delivery, if the vehicle or trailer is manufactured or remanufactured outside California; or remove the vehicle or trailer from the state within 75 days after the date of delivery, if the vehicle or trailer is manufactured or remanufactured within California.
2. If the vehicle or trailer is registered outside the state, provide the delivering manufacturer, remanufacturer, or dealer/lessor a copy of the current out-of-state license and registration for the vehicle or trailer showing the VIN or serial number. Evidence of registration outside California must be submitted to the dealer/lessor, manufacturer, or remanufacturer no later than 60 days after the timely providing of an affidavit.
3. If the vehicle or trailer is registered in-state under the IRP or PTI program, provide the delivering manufacturer, remanufacturer, or dealer/lessor a copy of the federal document assigning or confirming the purchaser/lessee's USDOT number, FMC number, or a copy of the current UCR filing with the Department of Motor Vehicles (DMV). The purchaser/lessee or purchaser/lessee's agent may not use the FMC number if the purchaser/lessee has a current USDOT number. Evidence of a USDOT number, FMC number, or UCR filing must be submitted with the affidavit.
4. Provide an affidavit to the manufacturer, remanufacturer, or dealer/lessor, that is accepted by such person in good faith, stating:
 - The name and location of the dealer/lessor from whom the vehicle or trailer was purchased/leased,
 - The name and location of the California dealer/lessor, manufacturer, or remanufacturer that delivered the vehicle or trailer to the purchaser/lessee,
 - That the vehicle or trailer was purchased for use exclusively outside the state, or exclusively in interstate or foreign commerce, or both,
 - That the vehicle or trailer was removed from the state within the appropriate time periods, and
 - The date of removal.

INSTRUCTIONS

Complete all sections and check all appropriate boxes. If the vehicle or trailer was sold and delivered by the same entity, write "Same" in the sections for the deliverer.

*This affidavit must be provided to the entity delivering the vehicle or trailer no later than **30 days** from the date the vehicle or trailer is taken outside California.*

If a vehicle or trailer is registered outside California, proof of out-of-state registration (state of registration, license plate number, and VIN or serial number) must be furnished to the deliverer of the vehicle or trailer no later than **60 days** after the purchaser/lessee provides the affidavit to the deliverer.

If a vehicle or trailer is registered in California under the IRP or PTI program, proof of a USDOT number, FMC number, or current UCR filing must be attached to the affidavit.

For transactions that include the purchase/lease of more than one vehicle or trailer, you may append a list of the vehicles or trailers included in the transaction that identifies each one by a VIN or serial number on one affidavit. You must report the date each vehicle or trailer was removed from the state and provide copies of current out-of-state license and registration documents **or** USDOT number, FMC number, or UCR filing for each vehicle or trailer if registered in-state, as required.

If you purchase or withdraw from resale inventory a vehicle or trailer for the purpose of leasing it, you as the lessor may qualify for the exemption if the lessee meets the respective exemption criteria summarized above. A lessor must provide the name and address of the lessee. On leases of vehicles or trailers that qualify for IRP or PTI registration, the lessor must provide proof of the lessee's USDOT number, FMC number, or current UCR filing. For all other leases, the lessor must provide proof of out-of-state registration.

If a vehicle or trailer is withdrawn from resale inventory for lease, the date of delivery/lease to the lessee is the withdrawal date and must be noted on the affidavit. The lessor may be liable for use tax as described in [Regulation 1661](#), *Leases of Mobile Transportation Equipment*, if the lessee makes a non-qualifying use of the vehicle or trailer, unless otherwise exempt.

If you have questions about these exemptions or completion of the affidavit, please call 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.