

**EXEMPTION CERTIFICATE  
AIRCRAFT OR AIRCRAFT PARTS****Regulation 1593**

**Regulation 1593** provides that for the purposes of the proper administration of the sales and use tax and to prevent the evasion of tax, it shall be presumed that all sales are subject to the tax until the contrary is established. This presumption may be rebutted by the seller as to any sale of aircraft or aircraft parts as defined in subdivision (a) by establishing to the satisfaction of the Board that the gross receipts or sales price from the sale are not subject to the tax or by taking an aircraft or aircraft parts exemption certificate substantially in the form set forth below. The certificate shall relieve the seller from liability for the sales tax or for use tax collection only if it is taken timely and in good faith.

I HEREBY CERTIFY: That the aircraft identified below will be used

- Principally as a common carrier\* of persons or property under authority of the laws of California, of the United States, or of any foreign government; or
- Outside California by a foreign government; or
- Outside California by a nonresident of California which aircraft was not used in this state other than the removal from California.

That the purchase of all tangible personal property which I shall purchase from

\_\_\_\_\_  
NAME OF VENDOR

is exempt from tax under section 6366 or 6366.1 of the Revenue and Taxation Code and Regulation 1593. The identification numbers of all aircraft purchased under this certificate are listed below. Until this certificate is revoked in writing, all other property purchased from the seller consists of tangible personal property to become a component part of aircraft in the course of repair, maintenance, overhaul, or improvement of same in compliance with Federal Aviation Administration requirements, or United States military equivalent, which aircraft will be used by the purchaser or the purchaser's lessee in a manner qualifying for exemption under section 6366 or 6366.1 and under Regulation 1593. (The purchaser issuing this certificate can revoke it as to a particular purchase by clearly indicating on a purchase order that the purchase is not exempt under either section 6366 or 6366.1 or under Regulation 1593.)

I UNDERSTAND that in the event any such property is used in any manner other than as specified above, I am required by the Sales and Use Tax Law to report and pay any applicable sales or use tax.

\*NOTE: Revenue and Taxation Code section 6366 creates a rebuttable presumption that an aircraft is not principally used as a common carrier if the owner's or lessor's annual gross receipts from such operations do not exceed 20 percent of the purchase price of the aircraft or fifty thousand dollars (\$50,000), whichever is less. Amounts received for use of the aircraft as a common carrier from the owner or lessor of the aircraft or related parties or employees of the owner or lessor, are excluded from gross receipts for purposes of this presumption.

Identification Numbers of Aircraft Purchased under this Certificate:

\_\_\_\_\_  
DATE CERTIFICATE GIVEN

\_\_\_\_\_  
PURCHASER / COMPANY NAME

\_\_\_\_\_  
ADDRESS (street, city, state, zip code)

\_\_\_\_\_  
SIGNATURE OF AUTHORIZED PERSON

\_\_\_\_\_  
NAME (print or type)

\_\_\_\_\_  
TITLE (owner, partner, purchasing agent, etc.)

\_\_\_\_\_  
SELLER'S PERMIT NO. (if any)