This is to certify that the _______________________________ (Name of Fund)
located at _____________________________________________ 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

______________________________
Print or Type Name

______________________________
Rank

______________________________
Date

(e) THE SELECTIVE SERVICE SYSTEM. Tax does not apply to receipts from sales to State Procurement Officers
for selective service authorized by selective service regulations.

(f) MEDICARE PROGRAM. Tax does not apply to the sale of items to a person insured pursuant to Part A of the
Medicare Act as such sales are considered exempt sales to the United States.

Tax applies to the sale of an item to a person insured pursuant to Part B of the Medicare Act even though the person
assigns the claim for reimbursement to the retailer and the retailer files the claim with, and is paid by, a carrier
administering medicare claims under contract with the United States.

(g) SUPPORTING DOCUMENTS. Any seller claiming a transaction as exempt from tax under Section 6381 must
obtain from the purchaser, and retain, a government purchase order or documents demonstrating direct payment by
the United States to support the claim.

History: Effective as follows: Use Tax July 1, 1935; Sales Tax August 1, 1933, except Subdivisions (2) and (3) of Division (a), and Division (b) which
became effective May 22, 1943.

Adopted as of January 1, 1945, as a restatement of previous rulings.

Amended August 2, 1965, applicable on and after August 1, 1965.


Amended August 17, 1976, effective September 19, 1976. Added a reference, noted change in incidence of sales tax, that tax on banks is
legal only where permitted by federal law, and that State law prohibits use tax on banks and deleted leases as taxable items.

Amended December 7, 1978, effective January 28, 1979. Amends subsection (a) and added new subsection (b) to provide that sales tax
does not apply to sales other than leases to the United States or its instrumentalities, and added new subsection (c) to impose sales tax
on sales to various corporations. The old subsection (b) and (c) and (d) thru (f) renumbered (d) thru (h) and added a new subsection (i).

Amended December 7, 1978, effective January 28, 1979. Deleted first paragraph after Section (a) (3) which was included in error, and in
Section (i) correct the phase “on leases in effect” to “or leases in effect”.

Amended February 6, 1980, effective March 29, 1980. In (a) (3) deleted last sentence in first paragraph; in (b) added conditions for
exemption; in (f) added lines for printed or typed name, and date; added (h), and relettered remaining subdivisions.

Amended May 9, 1984, effective August 29, 1984. Added new (a) (4); deleted former (b) and (c) and relettered succeeding subdivisions;
deleted reference to leases from (b), (c), and (e) and deleted former (j).

Amended March 23, 2004, effective May 25, 2004. In subdivision (a)(4), the word “him” replaced with “the party.” Subdivision (g)- phrase
“a government remittance advice” replaced with “documents demonstrating direct payment by the United States” and word “his”
replaced with “the.”

Regulations are issued by the State Board of Equalization to implement, interpret or make specific
provisions of the California Sales and Use Tax Law and to aid in the administration and enforcement
of that law. If you are in doubt about how the Sales and Use Tax Law applies to your specific activity
or transaction, you should write the nearest State Board of Equalization office. Requests for advice
regarding a specific activity or transaction should be in writing and should fully describe the facts and
circumstances of the activity or transaction.