

**CALIFORNIA BLANKET SALES TAX  
EXEMPTION CERTIFICATE SUPPORTING  
EXEMPT PURCHASES UNDER  
SECTION 6357.5 - AIR COMMON CARRIERS  
(CERTIFICATE D)**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

### Regulation 1621

Sales of aviation fuel or petroleum products to an air common carrier (including a foreign air carrier) free of sales tax under section 6357.5 of the California Revenue and Taxation Code

1. Purchasing Common Carrier:
2. Fuel Exemption Registration No. or Seller's Permit No. of Purchaser:
3. Flight No.:
4. Final Destination:
5. Airport Where Loaded:
6. Description of Property Purchased:
7. Retailer:

The undersigned certifies that the purchaser of the tangible personal property described above is an air common carrier or foreign air carrier lawfully operating as such, and that the aviation fuel or other petroleum product described above which is purchased exempt from sales tax is to be consumed on a flight to a foreign destination or shipped to a foreign destination for use by said Company in the conduct of its business as an air common carrier, and that the undersigned purchasing carrier is lawfully engaged in transporting persons or cargo as an air common carrier or foreign air carrier operating under authority of the Federal Aviation Administration.

In the event any of such property is used for any purpose other than that specified in this 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. To qualify for the exemption a common carrier who is not otherwise required to hold a valid seller's permit must register with the California Department of Tax and Fee Administration (CDTFA) and obtain a fuel exemption number no later than 45 days after taking the fuel on board.

This certificate will remain valid and in effect until revoked by the purchaser in writing. However, this certificate will not be valid for sales of fuel or other petroleum products loaded onto flights of which the seller is aware the final destination is not a foreign destination.

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NAME OF PURCHASER / COMPANY NAME

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SIGNATURE OF AUTHORIZED AGENT

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DATE

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

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