EXEMPTION CERTIFICATE AND STATEMENT OF DELIVERY IN INDIAN COUNTRY

STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

NOTE TO SELLER AND PURCHASER

Sales tax does not apply when a retailer transfers ownership of merchandise (tangible personal property), including a vehicle, vessel, or aircraft to an Indian purchaser in Indian country, provided the Indian lives in Indian country. The Indian purchaser is not required to live on the specific reservation where ownership transfers.

Retailers located outside Indian country may sell to Indian purchasers who request delivery in Indian country. For a sale to qualify as a transfer of title (ownership) in Indian country, both of the following conditions must be met:

- The contract of sale or other sales agreement cannot transfer ownership of the item to the purchaser before it is delivered in Indian country; and
- The purchaser or purchaser's agent cannot take possession of the item before delivery in Indian country.

In addition, the retailer generally must deliver the product by:

- Using the retailer's vehicle or other facilities of the retailer; or
- By mail, common carrier (UPS, FedEx, etc.), or contract carrier (a shipping, trucking, or transport company), when both of the following requirements are met:
  - o The contract of sale or sales invoice must include a statement specifically requiring delivery in Indian country (for example, F.O.B. name of Indian reservation); and
  - o The goods are in fact delivered to the purchaser in Indian country.

When delivery does not take place as described above, ownership of the item being sold or purchased generally transfers to the purchaser outside Indian country. *Please note:* This is a general description of transfers of ownership in Indian country. Specific rules may apply to certain types of sales and leases.

This document may be used to document that the sale was to an Indian purchaser residing in Indian country and/or to document that delivery occurred in Indian country. The section labeled "Exemption Certificate" may be used to document that the property was sold to an Indian purchaser residing in Indian country. Completion of this section in full by an Indian purchaser will provide the retailer with sufficient documentation that the property was sold to an Indian residing in Indian country. Additional documentation showing transfer of ownership and delivery of the property to the Indian purchaser in Indian country must also be obtained. If the property is delivered by facilities of the retailer, proper completion of the Statement of Delivery and Notary Statement may serve as documentation that transfer of ownership and delivery of the property to an Indian purchaser occurred in Indian country. If the property is delivered via common carrier or contract carrier, completion of the Statement of Delivery and Notary Statement is not required. Instead, the retailer should retain a bill of lading or other documents showing delivery in Indian country along with a contract of sale or other sales agreement specifically showing title passing to the Indian purchaser in Indian country.

For California sales and use tax purposes, an "Indian" is a person who is both of the following:

- An individual of American Indian descent, and
- Eligible to receive services as an Indian from the United States Department of the Interior.

EXEMPTION CERTIFICATE

(to be completed by purchaser)

When accepted in good faith, this exemption certificate may be used for the purchase of a vehicle, vessel, aircraft, or other tangible personal property. Please provide a complete description of the property purchased. If the property is a vehicle, vessel, or aircraft, please provide the year, make, model and identification number of the vehicle, vessel, or aircraft in addition to a description of the property purchased. If you intend to use this certificate as a blanket exemption certificate to cover multiple transactions, please indicate this by including "all tangible personal property" in the description of the property purchased field below. The use of a blanket exemption certificate for multiple transactions will require proof of delivery of the property in Indian country for each transaction.

I hereby certify that the property described below is being purchased for use in Indian country and I am:

☑ An Indian residing in Indian country; or ☐ An Indian organization in Indian country.

DESCRIPTION OF PROPERTY PURCHASED

YEAR	MAKE	MODEL	VIN/LIC NUMBER	
NAME OF PURCHASER *(please print)*		DRIVER LICENSE NUMBER OR OTHER STATE ID	DAYTIME TELEPHONE NUMBER	
STREET ADDRESS		CITY	STATE	ZIP CODE
PURCHASER'S SIGNATURE			DATE	

NOTICE TO PURCHASER

Use tax is due when the Indian purchaser who lives in Indian country does both of the following:

- Takes ownership and delivery of an item in Indian country; and
- Uses the item outside Indian country more than one-half of the time in the first 12 months after the sale.

If use tax applies, you must pay it directly to the California Department of Tax and Fee Administration (CDTFA).

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATEMENT OF DELIVERY

(to be completed by seller)

NOTICE TO SELLER

If you are delivering the property to the Indian purchaser in Indian country by your own facilities, you may utilize this statement of delivery to document delivery in Indian country. It is recommended that you also complete the Notary Statement below to document delivery of the property to the Indian purchaser in Indian country. The Notary Statement may be completed by a California notary public or by a duly authorized tribal official or his or her designee. If you are delivering the property to the Indian purchaser in Indian country by utilizing a common carrier or a contract carrier, you do not need to complete the Statement of Delivery or the Notary Statement. Instead, you should retain your bill of lading or other shipping documents as proof of delivery in Indian country along with your sales contract or sales invoice indicating ownership transferred in Indian country.

I hereby certify, under penalty of perjury under the laws of the State of California, that the below described vehicle, vessel, aircraft, or other tangible personal property was delivered to the purchaser in Indian country on the date and at the place stated below. If the property is a vehicle, vessel, or aircraft, please provide the year, make, model and identification number of the vehicle, vessel, or aircraft in addition to a description of the property.

TYPE OF MERCHANDISE, VEHICLE, VESSEL, OR AIRCRAFT			INVOICE NUMBER	
YEAR	MAKE	MODEL	VIN/LIC NUMBER	
NAME OF RESERVATION Habematolel Pomo of Upper Lake		ADDRESS *(street, city, zip code)* 9470 Main St., Upper Lake, CA 95485	DATE OF DELIVERY	
NAME OF SELLER		SELLER'S PERMIT NUMBER	DAYTIME TELEPHONE NUMBER	
STREET ADDRESS		CITY	STATE	ZIP CODE

I have delivered the above described tangible personal property to the purchaser named above.

NAME *(please print)*	
SIGNATURE	DATE

NOTARY STATEMENT

(to be completed by California notary public or authorized tribal representative)

State of California

County of _____

On _____ before me, _____
NOTARY

personally appeared _____,
SIGNER(S)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____

(Place Notary Public Seal and/or Stamp Above)

Fraudulent use of this statement to avoid the payment of California sales and use tax can result in severe penalties.