

**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 (RTC) sections 6388 and 6388.5 provide exemptions from the taxes imposed on the sale, storage, use, or other consumption of certain new and remanufactured vehicles and trailers. The RTC section 6388 exemption applies to the sale or use of certain new or remanufactured vehicles. The RTC section 6388.5 exemption applies to the sale or use of certain new or remanufactured trailers. 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 BLANKS BELOW**

I have purchased 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 & MODEL	VIN/SERIAL NO.	YEAR	PURCHASE PRICE	UNLADEN WEIGHT
MANUFACTURER/REMANUFACTURER		PLACE OF MANUFACTURE/REMANUFACTURE		DATE OF DELIVERY

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

**Seller and Deliverer of Vehicle or Trailer:**

I hereby certify that the vehicle or trailer described above was purchased from \_\_\_\_\_  
(name of dealer or mfr./remfr.)

located at \_\_\_\_\_, and was delivered by \_\_\_\_\_  
(dealer or mfr./remfr.'s address - street, city, state, zip code)

\_\_\_\_\_, located at \_\_\_\_\_  
(name of California dealer or mfr./remfr.) (California dealer or mfr./remfr.'s address - street, city, state, zip code)

**Leasing and Registration Information:**

The vehicle or trailer described above ☐ is ☐ is not being leased. If being leased, name and address of lessee:

Vehicle or trailer is licensed or registered in \_\_\_\_\_  
(state where registered) (If a trailer is registered in California, provide owner's or lessee's USDOT number or FMC number)

**Purchaser Information:**

The purchaser is a ☐ corporation ☐ limited liability company ☐ partnership ☐ sole proprietor, which ☐ is ☐ is not a resident of California. The vehicle was purchased for use outside California (section 6388) or the trailer was purchased for use exclusively outside California or exclusively in interstate and foreign commerce, or both (section 6388.5). If the trailer or vehicle is registered outside California, a copy of the purchaser's or lessor's out-of-state registration, or license and registration, will be provided within 60 days from the date of this affidavit. If the trailer is registered in California under the PTI program, a copy of the purchaser's or lessee's USDOT number, FMC number, or current SSRS filing is attached.

*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, and interest and penalties (if appropriate), directly to the California Department of Tax and Fee Administration, the tax to be measured by the purchase price of the above listed vehicle or trailer even though I have furnished an affidavit of exemption to the manufacturer, remanufacturer, or dealer.*

PURCHASER'S NAME

SIGNATURE OF PURCHASER OR PURCHASER'S AGENT

TITLE

PRINT NAME OF SIGNATOR

PHONE NUMBER

DATE

( )

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

## SECTION 6388 - NEW OR REMANUFACTURED VEHICLES PURCHASED FROM OUT-OF-STATE DEALER

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 from a dealer located **outside** California for use **outside** California, and delivered in California by the manufacturer or remanufacturer to a purchaser who is not a resident of California. The purchaser must:

1. Remove the vehicle from this state within 30 days from and 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 from whom the vehicle was purchased
  - The name and location of the in-state manufacturer or remanufacturer that delivered the vehicle to the purchaser, and the date of delivery
  - That the purchaser is not a resident of California
  - That the vehicle was purchased 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 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 for use exclusively outside this state.

## SECTION 6388.5 - NEW OR REMANUFACTURED TRAILERS PURCHASED FOR OUT-OF-STATE OR INTERSTATE COMMERCE USE

Applies to the sale, storage, use, or other consumption of a new or remanufactured trailer or semitrailer with an unladen weight of 6,000 pounds or more purchased from a California or non-California dealer that was manufactured or remanufactured either within or without this state for use exclusively outside California or exclusively in interstate or foreign commerce, or both; **and** delivered by the manufacturer, remanufacturer, or dealer, to the purchaser in California. The purchaser or purchaser's agent must:

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

## INSTRUCTIONS

*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.*

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

If a trailer is registered in California under the Permanent Trailer Identification Program (PTI), proof of a United States Department of Transportation (USDOT) number, Federal Maritime Commission (FMC) number, or current Single State Registration System (SSRS) filing must be attached to the affidavit.

If a vehicle or trailer is registered outside California, proof of out-of-state registration that includes the vehicle or trailer VIN or serial number must be furnished to the deliverer of the vehicle or trailer no later than 60 days after the purchaser provides the affidavit to the deliverer.

For transactions that include the purchase of more than one vehicle or trailer, you need not file a separate affidavit for each vehicle or trailer, but may instead append a list of the vehicles or trailers included in the transaction, identifying each one by a vehicle identification number (VIN) or serial number. You must, however, report the date each vehicle or trailer was removed from the state and provide copies of current out-of-state license and registration document or USDOT number, FMC number, or SSRS filing applicable to each vehicle or trailer, as required.

Persons who purchase a vehicle or trailer for the purpose of leasing it, 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 trailers that qualify for PTI registration, the lessor must provide proof of the lessee's USDOT number, FMC number, or current SSRS filing. For all other leases, the lessor must provide proof of out-of-state registration.

If you have questions about these exemptions or completion of the affidavit, please call 1-800-400-7115 (TTY:711).