

**CERTIFICATE E
CALIFORNIA SALES TAX EXEMPTION CERTIFICATE
SUPPORTING EXEMPT FUEL PURCHASES UNDER
SECTION 6385(c) - WATER CARRIERS**

Regulation 1621

Sales of petroleum products free of sales tax under section 6385(c) of the California Revenue and Taxation Code.

1. Purchasing Common Carrier:
2. Fuel Exemption Registration Number or Seller's Permit Number of Purchaser:
3. Vessel Name:
4. Voyage No.:
5. Port of Loading:
6. Delivery Date:
7. First Out-of-State Destination:
8. Retailer of the Petroleum Product:
9. * Invoice No. of Purchaser:
(* To be completed by retailer.)

ANALYSIS

	Fuel Oil Bunker C/MDO/HFO MGO (Metric Tons)	Other Petroleum Products (Gallons)
10. Quantity consumed to first out-of-state destination.		
11. Quantity used while in port.		
12. Total of Lines 10 and 11 above.		
13. Quantity on board on arrival at port.		
14. Quantity subject to sales tax. [If Line 12 less Line 13. If Line 13 is more than Line 12, show zero (0).]		
15. Quantity loaded this loading.		
16. Quantity shown on Line 14 above.		
17. Quantity exempt from sales tax. (Line 15 less Line 16.)		

The undersigned certifies that it is a common carrier lawfully operating as such, and that the fuel oil or other petroleum products purchased exempt from sales tax reimbursement are to be shipped to an out-of-state destination for use by said Company in the conduct of its business as a common carrier, and that the undersigned purchasing carrier is lawfully engaged in transporting cargo as a common carrier over the route in this state by which it will transport the fuel oil or other petroleum products. In the event any of such property is used for any purpose other than that specified in the 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 and obtain a fuel exemption number no later than 45 days after taking the fuel on board.

NAME OF PURCHASER/COMPANY NAME

SIGNATURE OF AUTHORIZED AGENT

DATE

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