

**EXEMPTION CERTIFICATE
TRAIN OPERATORS, OFF-HIGHWAY
USE, OR BUS OPERATORS**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

Regulation 1598

Certificate for Exemption from the Additional State Sales and Use Tax Imposed Under sections 6051.8 and 6201.8.

This certificate may be issued by a purchaser whose fuel purchase is exempt from the diesel fuel taxes imposed under section 60050 and not subject to the backup tax imposed under section 60058 or the payment requirement specified in section 60108 of the Revenue and Taxation Code.

This certificate may be issued by a purchaser whose fuel purchase is subject to the payment requirement specified in section 60502.2 of the Revenue and Taxation Code.

This certificate entitles the seller to exclude the sale amount from the measure of sales subject to the additional state sales and use tax imposed on sales and purchases of diesel fuel under sections 6051.8 and 6201.8 of the Revenue and Taxation Code.

I HEREBY CERTIFY: That the purchase of diesel from

is exempt from diesel fuel taxes (e.g., exempt train operators, or exempt off-highway use).

The purchase is not subject to the additional state sales and use tax because it is exempt from the diesel fuel taxes imposed under Revenue and Taxation Code section 60050 and not subject to the backup tax imposed by section 60058 or the payment requirement specified in section 60108.

OR

is purchased by an exempt bus operator.

The purchase is not subject to the additional state sales and use tax because it is subject to the payment requirement specified in Revenue and Taxation Code section 60502.2.

In the event the diesel fuel is not used in a manner which entitles me to an exemption from the additional state sales and use tax, it is understood that I am required by the Sales and Use Tax Law to report and pay the additional sales tax imposed by Revenue and Taxation Code section 6051.8 on the sales price of the diesel fuel to me, with applicable interest, as if I were a retailer making a retail sale of the diesel fuel at the time the fuel is so used. This certificate is valid until revoked in writing by the purchaser.

PURCHASER (company name)

ADDRESS (street, city, state, zip code)

PHONE NUMBER

SIGNATURE OF AUTHORIZED AGENT

DATE

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

LICENSE/PERMIT NO. (if any) (Exempt bus operator, train operator, fuel registration)
