

**INSTRUCTIONS FOR COMPLETING CDTFA-531-X, SCHEDULE X
PARTIAL EXEMPTION FROM BRADLEY - BURNS LOCAL TAXES
AIRCRAFT COMMON CARRIER**

GENERAL

CDTFA-531- X is used to allocate the partial exemption credit for sales to or purchases for use by aircraft common carriers, as described in *Regulation 1805*. The sale must be included in line 1 of CDTFA-401-A, or the purchase must be included in line 1 for CDTFA-401-E, or line 2 for CDTFA-401-A.

COLUMN A COUNTY OF TRANSACTION

List the county where the transaction is reported on your local tax schedule from line 15 of CDTFA-401-A, or line 4 of CDTFA-401-E.

COLUMN B CITY OF TRANSACTION (IF APPLICABLE)

Enter the city where the transaction is reported on your local tax schedule from line 15 of CDTFA-401-A, or line 4 of CDTFA-401-E.

COLUMN C AMOUNT OF EXEMPT TRANSACTION

Enter the amount of sale or the purchase price subject to the exemption.
Add all the amounts in column C.

Line X1 TOTAL EXEMPT TRANSACTIONS

Add the amounts in column C and enter the total here.

Line X2 PARTIAL EXEMPTION RATE

The rate is pre-filled by CDTFA based on the current partial exemption rate as described in *Regulation 1805*.

Line X3 TOTAL CREDIT FOR AIRCRAFT COMMON CARRIER PARTIAL EXEMPTION

Multiply the total in line X1 by .01, and enter the amount on line X3 and on your return, line 20d of CDTFA-401-A, or line 9 of CDTFA-401-E.

<p>If you need additional information, please contact the California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the CDTFA website at www.cdtfa.ca.gov or call the Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.</p>
