



**HEADQUARTERS CALIFORNIA WING  
CIVIL AIR PATROL**  
UNITED STATES AIR FORCE AUXILIARY  
PO Box 7688  
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818.989.8100 - fax 818.989.8108



6 January 2024

MEMORANDUM FOR RECORD

FROM: CAWG/FM

SUBJECT: California Wing Sales Tax Exemption

1. To all entities conducting business in the State of California: Please take notice that Civil Air Patrol, including its subordinate organizations and any persons conducting business on its behalf, is exempt from the sales tax provisions of California law.
2. Civil Air Patrol is exempt from California's sales tax under Sections 6381 and 6381.5 of the California Revenue and Taxation Code, California Department of Tax and Fee Administration Regulation 1614, and annotation 505.0075 to Regulation 1614, which states: "Sales to the Civil Air Patrol (CAP) are exempt from sales tax because the CAP is an instrumentality of the United States for purposes of immunity from state taxation." (<https://www.cdtfa.ca.gov/lawguides/vol2/suta/505-0075.html>) An email from the Department of Tax and Fee Administration to the undersigned confirming this exemption is attached hereto as Attachment 1.
3. Please note that California law requires sellers to maintain documentation to justify the sales tax exemption. To satisfy this documentation requirement, it is sufficient to maintain proof of direct payment by Civil Air Patrol. However, certificates of exemption under California Department of Tax and Fee Administration Regulation 1667 may be available upon request.
4. This notice is published under Civil Air Patrol Regulation 1-2 as a Visual Aid, because it does not create any new regulatory requirement but instead provides a summary of other directives— in this case, a summary of applicable California law.

A handwritten signature in blue ink, appearing to read "E. DeWayne McMullin".

E. DeWAYNE McMULLIN, Capt, CAP  
Director of Finance

Attachment:

Email from Melissa Thavenet to Capt DeWayne McMullin, CAP, 22 March 2022

# ATTACHMENT 1

RE: [External] Exemption from sales tax on purchases by the California Wing of the Civil Air Patrol



BTFD-CTS CPU Group <BTFD-CTSCPUGroup@cdtfa.ca.gov>  
To: DeWayne McMullin



Tue 3/22/2022 2:53 PM

Follow up. Start by Wednesday, March 23, 2022. Due by Wednesday, March 23, 2022.  
You forwarded this message on 3/23/2022 10:07 AM.

Good afternoon,

The Civil Air Patrol (CAP) is considered to be an instrumentality of the United States Government and would fall under the "exempt from sales tax" category for purchases made by CAP. You are correct to reference annotation [505.0075](#) which helps clarify [Regulation 1614](#), *Sales to the United States and Its Instrumentalities*, and confirms CAP is an instrumentality of the United States government exempt from tax.

[Publication 102](#), *Sales to the United States Government*, provides the type of documentation a seller would need to keep for their records to prove the exemption:

#### Documentation required for your records

When you make a tax-exempt sale or lease, be sure to retain documentation that clearly shows that the transaction is tax-exempt. For sales to the U.S. government, documentation can include items such as:

- Purchase orders.
- Copy of [U.S. government credit card or credit card number](#),
- Documents showing direct payment by the U.S. government, and
- Shipping and related documents if there is a question that the merchandise might have been sold directly to an individual in the armed services rather than to the U.S. government.

Although proof of direct payment or direct purchase from CAP is all that is required in Regulation 1614 to exempt the sale, if the supplier requests an exemption certificate in addition to proof of direct payment by CAP, you can provide them with an exemption certificate as stated in [Regulation 1667](#), *Exemption Certificates*, this regulation provides where no specific form of certificate is prescribed in a regulation, the certification must be in writing and include the date, the signature of the purchaser, the name and address of the purchaser, the seller's permit number of the purchaser or a notation as to the reason the purchaser does not hold a seller's permit, a description of the property to be purchased, and a statement as to the applicable exemption; namely, that CAP is an instrumentality of the United States government that is exempt from tax (505.0075).

The answer given is intended to provide general information regarding the application of the tax and will not serve as a basis for relief of liability under Revenue and Taxation Code section 6596.

Please let me know if you have any additional questions. Thank you,

Melissa Thavenet

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