

DISPLAY CONSPICUOUSLY AT PLACE OF BUSINESS FOR WHICH ISSUED

CALIFORNIA STATE BOARD OF EQUALIZATION

**USE TAX DIRECT PAYMENT PERMIT**

*THIS PERMIT IS NOT A SELLER'S PERMIT TO ENGAGE IN SALES  
OF TANGIBLE PERSONAL PROPERTY*



ACCOUNT NUMBER

1/09/06 SR Z OHC 98-034129 DP

RAYTHEON COMPANY  
P.O. BOX 660248  
DALLAS, TX 75266-0248

*THIS PERMIT DOES NOT  
AUTHORIZE THE HOLDER  
TO ENGAGE IN ANY  
BUSINESS CONTRARY TO  
LAWS REGULATING THAT  
BUSINESS OR TO  
POSSESS OR OPERATE  
ANY ILLEGAL DEVICE.*

IS HEREBY AUTHORIZED PURSUANT TO SALES AND USE TAX LAW SECTION 7051.3 TO SELF-ASSESS AND PAY USE TAX DIRECTLY TO THE STATE OF CALIFORNIA.

**For general tax questions, please telephone our Information Center at 800-400-7115.  
For information on your rights, contact the Taxpayers' Rights Advocate office at 888-324-2798 or 916-324-2798.**

BOE-442-DP REV. 2 (10-04)

THIS PERMIT IS VALID UNTIL REVOKED OR CANCELED BUT IS NOT TRANSFERABLE

**A MESSAGE TO OUR NEW PERMIT HOLDER**

**As a seller, you have rights and responsibilities under the Sales and Use Tax Law. In order to assist you in your endeavor and to better understand the law, we offer the following sources of help:**

- Visiting our website at [www.boe.ca.gov](http://www.boe.ca.gov)
- Visiting a district office
- Attending a Basic Sales and Use Tax Law class offered at one of our district offices
- Sending your questions in writing to any one of our offices
- Calling our toll-free Information Center at 800-400-7115

**As a seller, you have the right to issue resale certificates for merchandise that you intend to resell. Conversely, you have the responsibility of not misusing resale certificates. While the sales tax is imposed upon the retailer;**

- You have the right to seek reimbursement of the tax from your customer
- You are responsible for filing and paying your sales and use tax returns timely
- You have the right to be treated in a fair and equitable manner by the employees of the Board
- You are responsible for following the regulations set forth by the Board

As a seller, you are expected to maintain the normal books and records of a prudent businessperson. You are required to maintain these books and records for no less than four years, and make them available for inspection by a Board representative when requested. You are also expected to notify us if you are buying, selling, adding a location, or discontinuing your business, adding or dropping a partner, officer, or member, or when you are moving any or all of your business locations. If it becomes necessary to surrender this permit, you should only do so by mailing it to a Board office, or giving it to a Board representative.

If you would like to know more about your rights as a taxpayer, or if you are unable to resolve an issue with the Board, please contact the Taxpayers' Rights Advocate office for help by calling toll-free, 888-324-2798 or 916-324-2798. Their fax number is 916-323-3319.

**Please post this permit at the address for which it was issued and at a location visible to your customers.**

THE STATE BOARD OF EQUALIZATION  
Sales and Use Tax Department

**CERTIFICATION**

*I hereby certify that I hold use tax direct payment permit no. SR Z OHC 098-034129 DP issued pursuant to California Sales and Use Tax Law section 7051.3 and that I am authorized to report and pay directly to the state the applicable use tax with respect to the property described herein which I shall purchase from:*

NAME OF VENDOR

*In the event that I fail to timely report and pay the applicable tax to the state, I understand and agree that in addition to the tax liability, I will be liable for applicable interest and the amount due may be subject to penalties.*

DESCRIPTION OF PROPERTY TO BE PURCHASED

PURCHASER

Raytheon Company

DATE CERTIFICATE GIVEN

1/9/06

ADDRESS

P.O. Box 660248 m/s 336, Dallas, TX 75266-0248

SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

*Kelsey Cooley*

**IMPORTANT NOTICE TO VENDORS**

This exemption certificate when timely taken in good faith from a person who holds a use tax direct payment permit relieves a vendor from the requirement to collect and remit use tax on sales or leases of tangible personal property (other than leases of mobile transportation equipment or motor vehicles subject to the terms of Revenue and Taxation Code section 7205.1) to the person who issued the certificate. It does NOT relieve a vendor of any sales tax obligations. Generally, this certificate should be accepted only by out-of-state vendors or by lessors of tangible personal property other than motor vehicle lessors. Sellers can claim a deduction on their sales and use tax returns for any sales made under this certificate.

Vendors must retain a completed copy of this certificate in their files for a period of not less than four years to substantiate the exempt status of sales made under its authority.

*This Exemption Certificate has been approved by the California State Board of Equalization.*

APPROVED BY (Board of Equalization representative)

*[Signature]*

DATE

1/9/06

Questions regarding this form should be directed to 916-445-5167, or write to the Board of Equalization, Compliance Policy Unit, PO Box 942879, Sacramento, CA 94279-0040.