**Boeing Aerospace Operations**

**Additional Instructions**

**Exemption Documentation.** Please see the below information regarding exemption certificates (including Resale certificates), Direct Pay Permits/Certificates, and Frequently Asked Questions (FAQs):

* 1. Exemption Certificates.
		1. *Exemption Certificates.* Due to the merger of Boeing Service Company (“BSC”) into Boeing Aerospace Operations (“BAO”), as of January 1, 2017, it will be necessary to obtain a new exemption certificate for purchases made from that day forward. The BSC exemption certificates previously provided should be maintained in your records for future reference upon an audit relating to pre-2017 transactions.
		2. *Valid Exemption Certificates.* The Boeing Company (“TBC”) (BAO is a wholly-owned subsidiary of The Boeing Company) corporate policy prohibits the issuance of blanket exemption certificates for manufacturing, research and development, or resale purchases.
	2. Direct Pay Permits and Direct Pay Certificates (“Direct Pay Permits”).
		1. Enclosed is the BAO Florida Direct Pay Permit. In addition, the BAO Texas Direct Pay Permit is available upon request. Effective immediately, please do not bill Florida or Texas sales and use tax on your invoices to BAO. Any and all applicable sales and use tax will be remitted by BAO directly to the appropriate taxing authority designated on the Direct Pay Permit. If you have any further questions concerning these Direct Pay Permits, please refer to their respective Frequently Asked Questions (“FAQs”).
			1. BAO Florida Direct Pay Permit w/ FAQs
		2. Each Direct Pay Permit is good for all BAO purchases shipped into the state annotated on the permit. In addition, these permits are only valid for purchases made by BAO, no other Boeing legal entity may use these permits.
	3. Other Exemption Documentation Questions. Please contact Carol Kuchik at carol.j.kuchik@boeing.com for any other exempt documentation questions not answered in this correspondence or the attached FAQs.