

# Streamlined Sales and Use Tax Agreement

# Certificate of Exemption

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

- 1  Check if you are attaching the Multistate Supplemental form.
- If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
- 2  Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_.

### 3 Please print

Name of purchaser \_\_\_\_\_

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Business address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_

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Purchaser's tax ID number \_\_\_\_\_ State of issue \_\_\_\_\_ Country of issue \_\_\_\_\_

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If no tax ID number, enter one of the following:	FEIN	Driver's license number/State issued ID number <i>state of issue</i> <i>number</i>	Foreign diplomat number
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Name of seller from whom you are purchasing, leasing or renting \_\_\_\_\_

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Seller's address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_

### 4 Type of business. Circle the number that describes your business.

- |   |                                       |
|---|---------------------------------------|
| 01 Accommodation and food services            | 11 Transportation and warehousing     |
| 02 Agricultural, forestry, fishing, hunting   | 12 Utilities                          |
| 03 Construction                               | 13 Wholesale trade                    |
| 04 Finance and insurance                      | 14 Business services                  |
| 05 Information, publishing and communications | 15 Professional services              |
| 06 Manufacturing                              | 16 Education and health-care services |
| 07 Mining                                     | 17 Nonprofit organization             |
| 08 Real estate                                | 18 Government                         |
| 09 Rental and leasing                         | 19 Not a business                     |
| 10 Retail trade                               | 20 Other ( <i>explain</i> ) _____     |

### 5 Reason for exemption. Circle the letter that identifies the reason for the exemption.

- |   |   |
|---|---|
| A Federal government ( <i>department</i> ) _____  | H Agricultural production # _____             |
| B State or local government ( <i>name</i> ) _____ | I Industrial production/manufacturing # _____ |
| C Tribal government ( <i>name</i> ) _____         | J Direct pay permit # _____                   |
| D Foreign diplomat # _____                        | K Direct mail # _____                         |
| E Charitable organization # _____                 | L Other ( <i>explain</i> ) _____              |
| F Religious or educational organization # _____   |   |
| G Resale # _____                                  |   |

### 6 Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser _____	Print name here _____	Title _____	Date _____
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# Streamlined Sales and Use Tax Agreement

# Certificate of Exemption: Multi-state Supplemental

Name of purchaser \_\_\_\_\_

State	Reason for Exemption	Identification Number (If Required)
AR	_____	_____
GA	_____	_____
IA	_____	_____
IN	_____	_____
KS	_____	_____
KY	_____	_____
MI	_____	_____
MN	_____	_____
NC	_____	_____
ND	_____	_____
NE	_____	_____
NJ	_____	_____
NV	_____	_____
OH	_____	_____
OK	_____	_____
RI	_____	_____
SD	_____	_____
TN	_____	_____
UT	_____	_____
VT	_____	_____
WA	_____	_____
WI	_____	_____
WV	_____	_____
WY	_____	_____

*SSUTA Direct Mail provisions are not in effect for Tennessee.*

The following nonmember states will accept this certificate for exemption claims that are valid in their respective state. SSUTA Direct Mail provisions do not apply in these states.

XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____