

Streamlined Sales and Use Tax Agreement

Certificate of Exemption

This is a multistate 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 of 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 _____

Business address _____ City _____ State _____ Zip code _____

Purchaser's tax ID number _____ State of issue _____ Country of issue _____

If no tax ID number, enter one of the following: FEIN, Driver's license number/State issued ID number, Foreign diplomat number

Name of seller from whom you are purchasing, leasing or renting _____

Seller's address _____ City _____ State _____ Zip code _____

4 Type of business. Check the number that describes your business.

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

5 Reason for exemption. Check the letter that identifies the reason for the exemption.

- A [] Federal government (department) _____
B [] State or local government (name) _____
C [] Tribal government (name) _____
D [] Foreign diplomat # _____
E [] Charitable organization # _____
F [] Religious or educational organization # _____
G [] Resale # _____
H [] Agricultural production # _____
I [] Industrial production/manufacturing # _____
J [] Direct pay permit # _____
K [] Multiple points of use (services, digital goods, or computer software delivered electronically)
L [] Direct mail # _____
M [] Other (explain) _____

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 _____

Name of purchaser

State	Reason for exemption	Identification number (if required)
AR*		
IA		
IN		
KS		
KY		
MI		
MN		
NC		
ND		
NE		
NJ		
NV		
OH		
OK		
SD		
TN*		
UT		
WV		
WY		

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

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

XX		
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XX		

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Certificate of Exemption Instructions

Use this form to claim exemption from sales tax on purchases of otherwise taxable items. The purchaser must complete all fields on the exemption certificate and provide the fully completed certificate to the seller in order to claim exemption.

Warning to purchaser: You are responsible for ensuring that you are eligible for the exemption you are claiming. You will be held liable for any tax and interest, and possibly penalties imposed by the member state due the tax on your purchase, if the purchase is not legally exempt.

Purchaser instructions for completing the exemption certificate

1. Some purchasers may wish to complete a single certificate for multiple states where they conduct business and, regularly, make exempt purchases from the same seller. If you do, check the box on the front of the SSUTA Certificate of Exemption to indicate that you are attaching the *Multistate Supplemental* form.

CAUTION: Certificates completed with a multistate supplement may include non-member states of the SST Governing Board, provided those states have agreed to accept the SSUTA Certificate of Exemption. Both sellers and purchasers **MUST BE AWARE** that these additional non-member states may not have adopted the SSUTA provisions for Multiple Points of Use and Direct Mail. Additionally, completion of this certificate in its entirety may not fully relieve the seller from liability unless non-member states' requirements have been met.

If you are not attaching the Multistate Supplemental form, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption. For example, if you are claiming an exemption from sales or use tax imposed by the state of Minnesota, enter "MN" in the boxes provided. If you are claiming exemption for more than one member state, complete the *SSUTA Certificate of Exemption: Multistate Supplemental* form.

2. **Single purchase exemption certificate:** Check this box if this exemption certificate is being used for a single purchase. Include the invoice or purchase order number for the transaction.

If this box is not checked, this certificate will be treated as a blanket certificate. A blanket certificate continues in force so long as the purchaser is making recurring purchases (*at least one purchase within a period of twelve consecutive months*) or until otherwise cancelled by the purchaser.

3. **Purchaser information:** Complete the purchaser and seller information section, as requested. An identification number for you or your business must be included. Include your state tax identification number and identify the state and/or country that issued the number to you. If you do not have a state tax identification number, enter the Federal Employers Identification Number (FEIN) issued to your business, or if no FEIN number is required, enter your personal driver's license number and the state in which it is issued. Foreign diplomats and consular personnel must enter the individual tax identification number shown on the sales tax exemption card issued to you by the United States Department of State's Office of Foreign Missions.

Multistate Purchasers: The purchaser should enter its headquarters address as its business address.

4. **Type of business:** Circle the number that best describes your business or organization. If none of the categories apply, circle number 20 and provide a brief description.
5. **Reason for exemption:** Circle the exemption that applies to you or your business and enter the additional information requested for that exemption. If the member state that is due tax on your purchase does not require the additional information requested for the exemption reason code circled, enter "NA" for not applicable on the appropriate line. If an exemption that is not listed applies, circle "M Other" and enter an explanation. The explanation for "M Other" must include a clear and concise explanation of the reason for the exemption claimed. Some more common exemptions that may be listed as explanation could be: interstate carrier for hire, qualified air pollution equipment, enterprise zone, etc.

Multistate Purchasers: Attach the *SSUTA Certificate of Exemption – Multistate Supplemental Form* and indicate the applicable reason for exemption and identification number (if required) for each of the additional states in which the purchaser wishes to claim exemption from tax.

CAUTION: The exemptions listed are general exemptions most commonly allowed by member states. However, each state's laws governing exemptions are different. Not all of the reasons listed may be valid exemptions in the state in which you are claiming exemption. In addition, each state has other exemptions that may not be listed on this form. To determine what sales and use tax exemptions are allowed in a particular state refer to the state's web site or other information available relating to that state's exemptions.

Seller: You are required to maintain proper records of exempt transactions and provide those records to Member states of the SST Governing Board, Inc., when requested. These certificates may be provided in paper or electronic format. If a paper exemption certificate is not forwarded by the purchaser, but instead the data elements required on the form are otherwise captured by the seller, the seller must maintain such data and make it available to Member states in the form in which it is maintained by the seller.

You are relieved of the responsibility for collecting and remitting sales tax on the sale or sales for which the purchaser provided you with this exemption certificate, even if it is ultimately determined that the purchaser improperly claimed an exemption, provided all of the following conditions are met:

1. All fields on the exemption certificate are completed by the purchaser or the required information is captured and maintained. (The reason code ID # in Section 5 is not required for the exemption certificate to be fully completed.);
2. The fully completed exemption certificate (or the required information) is provided to you at the time of sale or as otherwise provided by Section 317 of the SSUTA;
3. If the purchaser is claiming an entity-based exemption (i.e., an exemption based on who the purchaser is, such as a charitable organization), the state that would otherwise be due the tax on the sale allows the specific entity-based exemption claimed by the purchaser if the purchase was made at a sale location operated by the seller within that state;
4. If a business purchaser claims a multiple points of use exemption reason code (note that effective dates for this exemption may vary by state) as provided under Section 312 of the SSUTA, and the items being purchased are not tangible personal property other than computer software;
5. You do not fraudulently fail to collect the tax due; or
6. You do not solicit customers to unlawfully claim an exemption.

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Use this form to claim exemption from sales tax on purchases of taxable items. The purchaser must complete all fields on the exemption certificate and provide the fully completed certificate to the seller in order to claim exemption.

Warning to purchaser: You are responsible for ensuring that you are entitled to the exemption you are claiming. You will be held liable for any tax and interest, as well as penalties imposed by the member state due the tax on your purchase, if you are not eligible to claim this exemption.

Seller: You are required to maintain proper records of exempt transactions and provide those records, including a copy of this exemption certificate, to member states of the SST Governing Board, Inc., when requested.

You are relieved of the responsibility for collecting and remitting sales tax on the sale or sales for which the purchaser provided you with this exemption certificate, if it is later determined that the purchaser improperly claimed an exemption, provided all of the following conditions are met:

1. All fields on the exemption certificate are completed by the purchaser;
2. The fully completed exemption certificate is provided to you at the time of sale (or within 90 days of the date of sale after 12/31/2007);
3. The state that is due the tax on the sale allows the exemption reason if the purchaser claims an entity-based exemption on a sale at a location operated by the seller within that state;
4. The sale is not for tangible personal property other than computer software which is acceptable under Section 312 of the Streamlined Sales and Use Tax Agreement if the purchaser claims a multiple points of use exemption reason code (effective for sales after 12/31/2007);

5. You do not fraudulently fail to collect the tax due; or
6. You do not solicit customers to unlawfully claim an exemption.

Purchaser instructions for completing the exemption certificate

Enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption. For example, if you are claiming an exemption from sales or use tax imposed by the state of Arizona, enter "AZ" in the boxes provided. If you are claiming exemption for more than one member state, complete the *Certificate of Exemption: Multistate Supplemental* form.

Check whether this is a single purchase certificate or a blanket certificate. If this certificate is for a single transaction, check the single purchase box and include the invoice or purchase order number for the transaction. If you make recurring purchases (*at least one purchase within a period of twelve consecutive months*) from this same seller, you may check the "blanket certificate" box, so that you do not need to provide an exemption certificate for future purchases if you claim exemption for the same reason. If the blanket certificate box is checked, the certificate continues in force until canceled by the purchaser.

Complete the business and seller information section. An identification number for you or your business must be included. Include your state tax identification number and identify the state and/or country that issued the number to you. If you do not have a state tax identification number, enter the Federal Employers Identification Number (FEIN) issued to your business, or if no FEIN number is required, enter your personal driver's license number and the state it is issued by. Foreign diplomats

and consular personnel must enter the individual tax identification number shown on the sales tax exemption card issued to you by the United States Department of State's Office of Foreign Missions.

Type of business: Circle the number that best describes your business or organization. If none of the categories applies, circle number 20 and provide a brief description.

Reasons for exemption: The exemptions listed are general exemptions most commonly allowed by member states. However, each state's laws governing exemptions are different. Not all of the reasons listed may be valid exemptions in the state in which you are claiming exemption. In addition, each state has other exemptions that are not listed on this form. To determine what sales and use tax exemptions are allowed in a particular state refer to the state's web site or other information available relating to their exemptions.

Circle the exemption that applies to your business and enter the additional information requested for that exemption. If the member state that is due tax on your purchase does not require the additional information requested for the exemption reason code circled, enter "NA" for not applicable on the appropriate line. If an exemption that is not listed applies, circle "M Other" and enter an explanation.