

## Instructions for Collecting Wholesale Resale Certificates

- Use **Uniform Sales & Use Tax Resale Certificate – Multijurisdiction** form for the following states:
  - AL, AR, AZ, CA, CO, CT, FL, GA, HI, ID, IL, IA, KS, KY, ME, MD, MI, MN, MO, NE, NV, NJ, NM, NC, ND, OH, OK, PA, RI, SC, SD, TN, TX, UT, VT, WA, WI
  
- Use **Streamlined Sales Tax Certificate of Exemption** form for:
  - WV
  - WY
  
- Use state specific forms for the following states:
  - DC – Form OTR-368
  - IN – Form ST-105
  - MA – Form ST-4
  - NY – Form ST-120
  - VA – Form ST-10
  - Puerto Rico – Form AS 2916.1
  
- Customer’s state issued Sales Tax Permit required for:
  - MS
  - LA

## UNIFORM SALES & USE TAX RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales/use tax, subject to the instructions and notes on pages 2–6. The issuing Buyer and the recipient Seller have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time. This form was revised as of December 9, 2020.

Issued to Seller: \_\_\_\_\_

Address: \_\_\_\_\_

I certify that:

Name of Firm (Buyer): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

is engaged or is registered as a

Wholesaler

Retailer

Manufacturer

Seller

Lessor (see notes on pages 2–4)

Other (Specify) \_\_\_\_\_

and is registered for sales/use tax with the below-listed states and cities within which Seller would deliver purchases to Buyer and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. Buyer is in the business of wholesaling, retailing, manufacturing, leasing (renting), or selling the following:


Description of Business: \_\_\_\_\_

General description of tangible property or taxable services to be purchased from the Seller: \_\_\_\_\_

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL <sup>1</sup>		NE	
AR		NV <sup>19</sup>	
AZ <sup>2</sup>		NJ	
CA <sup>3</sup>		NM <sup>4,20</sup>	
CO <sup>4,5</sup>		NC <sup>21</sup>	
CT <sup>6</sup>		ND	
FL <sup>7</sup>		OH <sup>22</sup>	
GA <sup>8</sup>		OK <sup>23</sup>	
HI <sup>4,9</sup>		PA <sup>24</sup>	
ID <sup>10</sup>		RI <sup>25</sup>	
IL <sup>4,11</sup>		SC	
IA		SD <sup>26</sup>	
KS <sup>12</sup>		TN <sup>27</sup>	
KY <sup>13</sup>		TX <sup>28</sup>	
ME <sup>14</sup>		UT	
MD <sup>15</sup>		VT <sup>29</sup>	
MI <sup>16</sup>		WA <sup>30</sup>	
MN <sup>17</sup>		WI <sup>31</sup>	
MO <sup>18</sup>			

I further certify that if any property or service so purchased tax-free is used or consumed by Buyer so as to make it subject to sales/use tax, Buyer will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that Buyer may hereafter give to Seller, unless otherwise specified, and shall be valid until canceled by Buyer in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature:   
(Owner, Partner, or Corporate Officer, or other authorized signer of Buyer)

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Do not send this form to the Streamlined Sales Tax Governing Board.  
Send the completed form to the seller and keep a copy for your records.**

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 possible 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 abbreviation** for the state under whose laws you are claiming exemption.

**2. Check if this certificate is for a Single Purchase Certificate.** Enter the related invoice/purchase order # \_\_\_\_\_.

**3. A. Name of purchaser** \_\_\_\_\_

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

C. Purchaser's tax ID number \_\_\_\_\_ State of Issue \_\_\_\_\_ Country of Issue \_\_\_\_\_

D. If no tax ID number, enter one of the following: FEIN \_\_\_\_\_

E. Driver's License Number/State Issued ID number \_\_\_\_\_ State of Issue \_\_\_\_\_

F. Foreign diplomat number \_\_\_\_\_

G. Name of seller from whom you are purchasing, leasing or renting \_\_\_\_\_

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

Print or type

**4. Purchaser's Type of business.** Circle the number that best describes your business.

Circle type of business

- |   |                                       |
|---|---------------------------------------|
| 01 Accommodation and food services            | 11 Transportation and warehousing     |
| 02 Agriculture, 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 (explain) _____              |

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

Circle or check reason for exemption

- |  |   |
|--|---|
| A Federal government (Department) _____  | H Agricultural Production # _____             |
| B State or local government (Name) _____ | I Industrial production/manufacturing # _____ |
| C Tribal government (Name) _____         | J Direct pay permit # _____                   |
| D Foreign diplomat # _____               | K Direct Mail # _____                         |
| E Charitable organization # _____        | L Other (Explain) _____                       |
| F Religious organization # _____         | M Educational Organization # _____            |
| G Resale # _____                         |   |

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

Sign here

Signature of authorized purchaser \_\_\_\_\_ Print name here \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

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	_____	_____
RI	_____	_____
OK	_____	_____
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.

State	Reason for exemption	Identification number (if required)
XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____
XX	_____	_____



**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF TAX AND REVENUE**

**OTR-368 CERTIFICATE OF RESALE  
DISTRICT OF COLUMBIA SALES AND USE TAX**

This is a FILL-IN format. Please do not handwrite any data on this form other than your signature.

TO:	FROM:
SELLER	PURCHASER
TRADE NAME (IF ANY)	TRADE NAME (IF ANY)
SELLER'S STREET ADDRESS	PURCHASER'S STREET ADDRESS
CITY STATE ZIP CODE	CITY STATE ZIP CODE
<input type="radio"/> FEIN <input type="radio"/> SSN	<input type="radio"/> FEIN <input type="radio"/> SSN
DC SALES AND USE TAX ACCOUNT ID NUMBER	

I certify that all of the tangible personal property and services purchased from you in connection with this sale are for resale or rental either in the same form or for incorporation as a material part of other property being produced for resale or rental.

This certificate shall be considered a part of each order we shall give, provided the order contains our DC Sales and Use Tax Account ID Number and will continue in force until revoked by written notice to you.

AUTHORIZED SIGNATURE	TITLE	DATE

**SELLER MUST KEEP THIS CERTIFICATE**

**INSTRUCTIONS**

This certificate is not valid unless it contains the purchaser's District of Columbia Sales and Use Tax Account ID Number. It must be signed by the owner or authorized officer and must be dated.

If you, as the issuer of the certificate of resale, buy items from the seller that do not qualify for tax exemption, you should advise the seller to charge the appropriate sales tax on such items. Otherwise, the purchaser is required to report to OTR and pay use tax directly using the Sales and Use Tax returns FR-800A (annual), FR-800M (monthly), FR-800Q (quarterly) or FR-800SE (special event).

The seller must retain all Certificates of Resale on file to substantiate exemptions in case of an audit of its DC Sales and Use Tax returns.

To be eligible to use this certificate, purchasers who are located inside or outside the District of Columbia must file DC Form FR-500, Combined Business Tax Registration Application, with the Office of Tax and Revenue, 1101 4th St., SW, Washington DC 20024 (202-727-4829).

Indiana Department of Revenue  
**General Sales Tax Exemption Certificate**

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft.** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

**Sales tax must be charged unless all information in each section is fully completed by the purchaser.** Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue. A valid certificate also serves as an exemption certificate for (1) county innkeeper's tax and (2) local food and beverage tax.

**Section 1 (print only)**

Name of Purchaser: \_\_\_\_\_

Business Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

Purchaser must provide minimum of one ID number below.\*

Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate.

TID Number (10 digits): \_\_\_\_\_ - LOC Number (3 digits): \_\_\_\_\_

If not registered with the Indiana DOR, provide your State Tax ID Number from another State  
**\*See instructions on the reverse side if you do not have either number.**

State ID Number: \_\_\_\_\_ State of Issue: \_\_\_\_\_

**Section 2**

Is this a  blanket purchase exemption request or a  single purchase exemption request? (check one)

Description of items to be purchased: \_\_\_\_\_

**Section 3**

Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)

Sales to a retailer, wholesaler, or manufacturer for **resale** only.

Sale of manufacturing machinery, tools, and equipment to be used directly in direct **production**.

Sales to **nonprofit organizations** claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)

Sales of tangible personal property predominately used (greater than 50 percent) in providing **public transportation** - provide USDOT Number. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a **school bus operator**, must provide their SSN or FID Number in lieu of a State ID Number in Section 1.

USDOT Number: \_\_\_\_\_

Sales to persons, occupationally engaged as farmers, to be used directly in production of **agricultural** products for sale.  
**Note:** A farmer not possessing a State Business License Number may enter a FID Number or a SSN in lieu of a State ID Number in Section 1.

Sales to a **contractor** for exempt projects (such as public schools, government, or nonprofits).

Sales to **Indiana Governmental Units** (agencies, cities, towns, municipalities, public schools, and state universities).

Sales to the **United States Federal Government** - show agency name. \_\_\_\_\_  
**Note:** A U.S. Government agency should enter its Federal Identification Number (FID) in Section 1 in lieu of a State ID Number.

Other - explain. \_\_\_\_\_

**Section 4**

I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.

I confirm my understanding that misuse, (*either negligent or intentional*), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Signature of Purchaser: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.  
**Seller must keep this certificate on file to support exempt sales.**



# Form ST-4 Sales Tax Resale Certificate

Name of purchaser Account ID number or Federal ID number

Address

City/Town State Zip

Type of business in which purchaser is engaged:

Type of tangible personal property or service being purchased (be as specific as possible):

Name of vendor from whom tangible personal property or services are being purchased:

Address City/Town State Zip

I hereby certify that I hold a valid Massachusetts Vendor's Registration, issued by the Commissioner of Revenue, pursuant to Massachusetts General Laws, Chapter 64H, section 7, and that I am in the business of selling the kind of tangible personal property or services being purchased under this certificate, and that I intend to sell such property or services in the regular course of my business.

**Signed under the penalties of perjury.**

Signature of purchaser Title Date

**Check applicable box:**  Single purchase certificate  Blanket certificate

### Notice to Vendors

1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.
2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.
3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.
4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.
5. The vendor must retain this certificate as part of his/her permanent tax records.

If you have any questions about the acceptance or use of this certificate, please contact: **Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.**

### Notice to Purchasers

1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.
2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to [mass.gov/dor](http://mass.gov/dor) and click on MassTaxConnect to complete an online application for registration.
3. This certificate must be signed by and bear the name and address of the purchaser and his/her Account ID number or Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.
5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.
6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.

**Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.**



Department of Taxation and Finance  
**New York State and Local Sales and Use Tax**  
**Resale Certificate**

**ST-120**  
(6/18)

Name of seller			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

Mark an **X** in the appropriate box:  Single-use certificate  Blanket certificate  
 Temporary vendors must issue a single-use certificate.

**To the purchaser:**  
 You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

**Purchaser information – please type or print**

I am engaged in the business of \_\_\_\_\_ and principally sell \_\_\_\_\_  
 (Contractors may not use this certificate to purchase materials and supplies.)

**Part 1 – To be completed by registered New York State sales tax vendors**

I certify that I am:

- a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is \_\_\_\_\_
- a New York State temporary vendor. My valid *Certificate of Authority* number is \_\_\_\_\_ and expires on \_\_\_\_\_

I am purchasing:

- A.** Tangible personal property (other than motor fuel or diesel motor fuel)
  - for resale in its present form or for resale as a physical component part of tangible personal property;
  - for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service; or
- B.** A service for resale, including the servicing of tangible personal property held for sale.
- C.** Restaurant-type food, heated food, or heated drink for resale.

**Part 2 – To be completed by non-New York State purchasers**

I certify that I am not registered nor am I required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction \_\_\_\_\_ and have been issued the following registration number \_\_\_\_\_ (If sales tax or VAT registration is not required and a registration number is not issued by your home jurisdiction, indicate the location of your business and write **not applicable** on the line requesting the registration number.)

I am purchasing:

- D.** Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
- E.** Tangible personal property for resale that will be resold from a business located outside New York State.

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Type or print name and title of owner, partner, or authorized person of purchaser	
Signature of owner, partner, or authorized person of purchaser	Date prepared

**Substantial penalties will result from misuse of this certificate.**



Form ST-10

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

For use by a Virginia dealer who purchases tangible personal property for resale, or for lease or rental, or who purchases materials or containers to package tangible personal property for sale

This Certificate of Exemption MAY NOT BE USED TO PURCHASE CIGARETTES FOR RESALE after January 1, 2018.

To: \_\_\_\_\_ Date: \_\_\_\_\_
Name of Supplier

Number and Street or Rural Route City, Town or Post Office State Zip Code

The Virginia Retail Sales and Use Tax Act provides that the Virginia Sales and use tax shall not apply to tangible personal property purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by a person for taxable lease or rental as an established business or part of an established business, or incidental or germane to such business, including a simultaneous purchase and taxable leaseback. The Act provides also that such tax shall not apply to packaging materials such as containers, labels, sacks, cans, boxes, drums or bags if the materials are marketed with a product being sold and become the property of the purchaser.

This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier on and after this date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect until revoked in writing by the Department of Taxation. Check proper box below.

- 1. Tangible personal property for RESALE only. Do not use to purchase cigarettes for resale.
2. Tangible personal property for future use by a person for taxable LEASE OR RENTAL as an established business, or part of an established business, or incidental or germane to such business, or a simultaneous purchase and taxable leaseback. This sales and use tax exemption is not applicable to long-term leases of motor vehicles when lease payments charged to customers are not subject to the motor vehicle sales and use tax.
3. Packaging materials such as containers, labels, sacks, cans, boxes, drums or bags that are marketed with a product being sold and become property of the purchaser.

Name of Dealer \_\_\_\_\_ Virginia Account No. \_\_\_\_\_

Trading as \_\_\_\_\_

Address \_\_\_\_\_
Number and Street or Rural Route City, Town or Post Office State Zip Code

Kind of business engaged in by dealer \_\_\_\_\_

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By \_\_\_\_\_ Signature Title

If the dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.

Information for supplier—A supplier is required to have on file only one Certificate of Exemption properly executed by the dealer who buys tax exempt tangible personal property for the purpose indicated hereon.



**CERTIFICATE FOR EXEMPT PURCHASES AND FOR SERVICES SUBJECT TO THE 4% SPECIAL-SUT  
(Tangible Personal Property, Exempt Services and Services Subject to the 4% Special-SUT)**

Invoice, receipt or  
transaction number:

Transaction date: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

The purpose of this Certificate for Exempt Purchases and for Services Subject to the 4% Special-SUT (Certificate) is to release the merchant seller from his or her obligation of collecting and remitting the sales and use tax (Basic-SUT) or the 4% SUT on services rendered to other merchants and designated professional services (4% Special-SUT) on the sale for which this Certificate is issued. Also, in the case of business to business services subject to the 4% Special-SUT, this Certificate has the purpose of establishing the obligation of the merchant seller of collecting and remitting the 4% Special-SUT, instead of the Basic-SUT.

**PART I MERCHANT SELLER'S INFORMATION**

Seller's name \_\_\_\_\_

Address \_\_\_\_\_

Municipality, State \_\_\_\_\_

Zip Code \_\_\_\_\_

**PART II PURCHASER'S INFORMATION**

1.a. I certify that I am engaged in business in Puerto Rico and that my Merchant's Registration number is: -

b. The North American Industry Classification System (NAICS) code that appears on my Merchant's Registration Certificate is  and the activity's description is the following: \_\_\_\_\_.

2. If you are an agency of the Commonwealth of Puerto Rico or the Federal Government, provide your employer identification number:

3. If you are a diplomat, provide the tax exemption number that appears on the exemption card issued by the United States Department of State: -- and the expiration date: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

4. If you are an individual affected by a disaster (Section 6080.12 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code)), provide your driver's license or passport number:

5. Indicate the reason for the exemption or exclusion and provide the requested information, as applicable:

- a.  Reseller (exemption from Municipal SUT only)
- b.  Eligible Reseller
- c.  Manufacturing Plant
- d.  Business to Business Services (subject to the 4% Special-SUT)
- e.  Capitalized Repair Services (subject to the 4% Special-SUT)
- f.  Commonwealth of Puerto Rico (Agency \_\_\_\_\_)
- g.  Federal Government (Agency \_\_\_\_\_)
- h.  Farmer (Bona Fide Farmer's Number \_\_\_\_\_)
- i.  Direct Pay Permit (Total Exemption Certificate Number \_\_\_\_\_)
- j.  Housing Cooperative Ruled by Act 239-2004
- k.  Diplomat (Country or Mission \_\_\_\_\_)
- l.  Special Acts (Act No. \_\_\_\_\_)
- m.  Exportation
- n.  Individual Affected by a Disaster (Section 6080.12 of the Code)
- o.  Residents' Associations, Board of Owners of Residential Condominiums, and Associations of Residential Owners
- p.  Social Interest Housing Residential Projects that receive federal or state rent subsidies
- q.  Member of the same controlled group or group of related entities engaged in industry or business in Puerto Rico
- r.  Entity engaged in the repair, maintenance and conditioning of airships with exemption decree under Act 73-2008
- s.  Person located in a foreign trade zone and engaged exclusively in the fuel storage or processing
- t.  Designated professional services provided to a labor or workers' organization
- u.  Entity exempt from any kind of taxes by means of its Organic Law (Act No. \_\_\_\_\_, Section \_\_\_\_\_)
- v.  Subcontracted services provided as part of a construction project
- w.  Subcontracted telecommunications services provided to telecommunications companies

6. I am engaged in the business of \_\_\_\_\_ and I mainly sell \_\_\_\_\_.

7. I am purchasing:

- a.  Tangible personal property for resale (exemption from Municipal SUT only)
- b.  Raw materials
- c.  Machinery and equipment used in manufacturing
- d.  Services provided to a business (subject to the 4% Special-SUT)
- e.  Capitalized repair services of tangible personal property and real property (subject to the 4% Special-SUT)
- f.  Tangible personal property according to special exemption granted under classifications 5.f. through 5.n. indicated above.
- g.  Services acquired according to special exemption granted under classifications 5.f. through 5.w. indicated above, if applicable.

8. Describe the tangible personal property, services, raw materials, or machinery and equipment that you are purchasing:

**PART III PURCHASER'S CERTIFICATION**

I hereby declare under penalties of perjury that this certificate has been examined by me, and that to the best of my knowledge and belief all the information provided herein is true, correct and complete. I also certify that:

- I am entitled to claim an exemption as indicated on line 5 of Part II, or I am duly authorized to represent the purchaser in the signature of this Certificate for Exempt Purchases and for Services Subject to the 4% Special-SUT.
- I will only use this certificate to buy taxable items or services for which I am entitled to claim an exemption or exclusion or to document that I am subject to the 4% Special-SUT.
- If I acquire taxable items, but I use or consume them for non-exempt purposes in Puerto Rico, I will report and pay the use tax directly to the Department of the Treasury.
- That the Exemption Certificate, Reseller Certificate, Eligible Reseller Certificate or any other Waiver evidencing the exemption is in force at the date of the purchase transaction.

Purchaser's name			Purchaser's signature		
Address					Telephone
		Municipality	State	Zip Code	

Retention: Six (6) years.