

# Streamlined Sales and Use Tax Agreement

## Certificate of Exemption

Print or type	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 _____ state of issue _____ number _____	Foreign diplomat number _____
	Name of seller from whom you are purchasing, leasing or renting _____			
	Seller's address _____		City _____ State _____ Zip code _____	

Type of business	Type of business. Check the number that describes your business.		
	01	Accommodation and food services	11
	02	Agricultural, forestry, shing, 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		

Reason for exemption	A	Federal government(department) _____	
	B	State or local government (name) _____	Industrial production/manufacturing # _____
	C	Tribal government(name) _____	J Direct pay permit # _____
	D	Foreign diplomat # _____	K Multiple points of use (services, digital goods, or computer software delivered electronically) _____
			L Direct mail # _____
			M Other (explain) _____

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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# 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

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