

Streamlined Sales Tax Exemption Certificate Instructions

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

Purchaser Warning: 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, if you are not eligible to claim this exemption.

Reasons for exemption

The exemptions listed are general exemptions most commonly allowed by the majority of 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. For example, most states exempt purchases made by state and local governments. However, in Minnesota, state and local government agencies must pay sales or use tax on purchases of most taxable items. In addition, each state has specific product based, use based, and entity based exemptions. To determine what sales and use tax exemptions are allowed in a particular state refer to the state's web site:

AK-

AL-

FL-

IA-

IL-

IN-

KS-

KY- www.lrc.state.ky.state.us/krs/

MN- www.taxes.state.mn.us; Sales and use tax; Fact Sheet ////, Form ST3, Instruction Booklet

MO-

MT-

NE- www.revenue.state.ne.us; Nebraska Sales and Use Tax

NV-

NC-

ND-

OH-

OK-

OR-

TN- www.state.tn.us/revenue

TX -

UT-

VT-

WV-

WA

WY-

Seller: Keep a copy of this exemption certificate in your files. This exemption certificate, if properly completed and provided to you at the time of sale, relieves you of the responsibility for collecting and remitting sales tax on the sale or sales described on the exemption certificate. You are relieved of the obligation to collect and remit sales tax on the sales identified on the certificate, unless you fraudulently fail to collect the tax or solicit customers to unlawfully claim an exemption.