

RULE 317.1 - Simplified Administration Process

10. Fully Completed Exemption Certificate and Required Standard Data Elements to be captured. Member states shall relieve a seller of the tax otherwise applicable if the seller obtains a fully completed paper exemption certificate or captures the Standard Data Elements from an electronic form. Member states shall also relieve a seller of the tax otherwise applicable if a seller obtains a state-specific exemption certificate or electronic form where the purchaser completed all of the fields of information or standard data elements required by Section 317 of the SSUTA and its associated rule even if additional fields of information or data elements required by the state are not completed.

- a. A fully completed paper exemption certificate includes all information fields requested on the Streamlined Sales and Use Tax Agreement's Certificate of Exemption and Multistate Supplemental Form except for the exemption reason identification numbers requested in Section 5 of the paper Certificate of Exemption.
- b. The Standard Data Elements are the same as for a fully completed paper exemption certificate except the signature of the authorized purchaser is not required.
- c. A faxed exemption certificate is considered a paper exemption certificate and requires a signature.
- d. Sellers that enter the Standard Data Elements from a paper exemption certificate into electronic format are not required to retain the paper copy of the exemption certificate.