



Streamlined Sales Tax Certificate of Exemption

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 for use in the states listed. Not all states allow all exemptions listed on this form.

The purchaser is responsible for knowing if they qualify to claim exemption from tax in the state(s) to which the sale is sourced. The purchaser should enter their identification (ID) number and reason for exemption in Section 5, if required (see instructions page 2) for each state in which they are claiming exemption. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

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. 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 this certificate is for a single purchase. Enter the related invoice/purchase order # _____.

2. A. Purchaser's name _____

B. Business address _____ City _____ State _____ Country _____ Zip code _____

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

D. Seller's address _____ City _____ State _____ Country _____ Zip code _____

3. Purchaser's type of business. Check the number that best describes your business.

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

4. Reason for exemption. Check the letter that identifies the reason for the 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 * | |

* see Instructions on back (page 2)

5. Identification (ID) number:

- Enter the ID number as required in the instructions for each state in which you are claiming an exemption.
- Enter the state or country the ID number is from.
- If multiple exemption reasons are being claimed, enter the letter(s) identifying the reason(s) for exemption as listed in Section 4 for each state.

State	ID Number	State/ Country	Reason	State	ID Number	State/ Country	Reason	State	ID Number	State/ Country	Reason
AR	_____	_____	_____	NC	_____	_____	_____	SD	_____	_____	_____
GA	_____	_____	_____	ND	_____	_____	_____	TN	_____	_____	_____
IA	_____	_____	_____	NE	_____	_____	_____	UT	_____	_____	_____
IN	_____	_____	_____	NJ	_____	_____	_____	VT	_____	_____	_____
KS	_____	_____	_____	NV	_____	_____	_____	WA	_____	_____	_____
KY	_____	_____	_____	OH	_____	_____	_____	WI	_____	_____	_____
MI	_____	_____	_____	OK	_____	_____	_____	WV	_____	_____	_____
MN	_____	_____	_____	RI	_____	_____	_____	WY	_____	_____	_____

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 _____

Streamlined Sales and Use Tax Agreement Certificate of Exemption Identification Number Instructions

Purchaser's Instructions for Section 5 Identification (ID) Number

- Enter the ID number as required in the instructions below for each state in which you are claiming an exemption.
- Identify the state or country that ID number is from.
- If multiple exemption reasons are being claimed enter the letter(s) identifying the reason(s) for exemption as listed in Section 4 for each state.

ID Numbers for Exemptions *other than resale*: Provide the ID number required by the state to which the transaction is sourced when claiming exemption from sales tax. **Check with that state to determine your exempt status.**

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

ID Numbers for *Resale Purchases (Including Drop Shipments)*: If you are claiming a purchase is not subject to tax because it is for **resale (Exemption Reason G.)** and you are:

1. **Required to be registered in the state to which the transaction is sourced:** Provide your sales tax ID number issued by that state. **If no sales tax ID is required by that state, provide any tax ID number issued by that state.**
2. **Not required to be registered in the state to which the sale is sourced:** Provide your sales tax ID number issued by any state.
3. **Not required to hold a sales tax identification number in any state:** Enter
 - Your FEIN.
 - If you do not have a FEIN, enter a different state-issued business ID number.
 - If you do not have any state-issued business ID number or FEIN, enter your driver's license number.
4. **A foreign purchaser and you do not have an ID number** listed in 1, 2 or 3, the following states will accept the tax ID number (e.g., VAT number) issued by your country: KY, NJ, OK, RI, SD, TN, UT, WA, WY. The following states require an ID number as listed in 1, 2 or 3: KS, MI, MN, NE, NC, WV.
5. **If you do not have any of the ID numbers listed in 1 thru 4,** you are not required to list an ID number for the following states, instead enter "Not Required" and enter the reason for exemption for that state. ID number is not required in: MI, NE, OH, WI

Seller's Instructions

A seller is required to maintain proper records of exempt transactions and provide those records to the state when requested in the form in which it is maintained. These certificates may be provided in paper or electronic format.

The seller is not required to verify the purchaser's ID number and is not required to determine the seller's registration requirements. The seller is not liable for any tax, interest or penalties if the purchaser improperly claims an exemption or provides incorrect information on the certificate, provided all the following conditions are met:

1. The fully completed exemption certificate (or the required information) is provided to the seller at the time of sale or within 90 days subsequent to the date of sale. (Sections 1-6 are required (signature not required if electronic form))
2. 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.
3. The seller did not fraudulently fail to collect the tax due; and
4. The seller did not solicit customers to unlawfully claim an exemption.

Drop Shipper's Instructions: A drop shipper is required to obtain an ID number from the purchaser (i.e., the drop shipper's customer) when drop shipping a product to that purchaser's customer in a transaction sourced to any state listed on this certificate, unless the state does not require an ID number (see Purchaser's Instructions for "ID Numbers for Resale Purchases" above). The ID number is not required to be from the state to which the drop shipment transaction is sourced.