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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 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.**



Form ST-12 Exempt Use Certificate

Vendor's name

Address

City/Town

State

Zip

I hereby certify that the property herein described is purchased or leased for the following indicated purpose and is exempt from the sales or use tax pursuant to Massachusetts General Laws (MGL), Chapter 64H, section 6(i), (j), (r), (s) or (dd), or is prewritten computer software that qualifies for Multiple Points of Use treatment.

- 1 ☐ The materials, tools or fuel will become an ingredient or component part of tangible personal property to be sold.
- 2 **A** ☐ The materials, tools or fuel will be consumed and used directly and exclusively in, **or**
B The machinery, and/or replacement parts thereof, will be used directly and exclusively in
- 1 ☐ agricultural production
- 2 ☐ commercial fishing
- 3 ☐ industrial plant in the actual manufacture, conversion or processing of tangible personal property to be sold
- 4 ☐ publishing a newspaper
- 5 ☐ operation of commercial radio broadcasting or television transmission
- 6 ☐ furnishing power to an industrial manufacturing plant
- 7 ☐ furnishing gas, water, steam or electricity when delivered to consumers through mains, lines or pipes
- 8 ☐ research and development by a manufacturing or research and development corporation under MGL, Ch. 63, sec. 38C or 42B
- 9 ☐ production of animals for research, testing or other purposes to promote human or animal well-being
- 10 ☐ other (explain) _____
- 3 ☐ Sales of equipment used directly in solar, wind-powered or heat pump systems to heat or provide energy needs of the person's principal residence in the Commonwealth.
- 4 ☐ The fuel will be used in the operation of aircraft or railroads.
- 5 ☐ The heating fuel will be consumed or used directly and exclusively in heating an industrial plant where at least 75% of the building, location or premises is used for the actual manufacture of tangible personal property to be sold.
- 6 ☐ Gas ☐ Steam ☐ Electricity (check one) will be consumed and used directly and exclusively in the actual manufacture of tangible personal property to be sold or in the heating of the industrial plant provided at least 75% of the metered energy is used for the combination of such manufacturing or heating of the manufacturing area.
- 7 ☐ The tangible personal property is a production expense directly incurred in the production of a motion picture by a qualifying motion picture production company and clearly and demonstrably incurred in the Commonwealth.
- 8 ☐ The tangible personal property is a production expense directly incurred in the production of a motion picture by an accredited film school student, clearly and demonstrably incurred in the Commonwealth and related to a school film project
- 9 ☐ Multiple Points of Use Certificate. The prewritten computer software will be concurrently available for use in multiple tax jurisdictions. The purchaser agrees to remit apportioned use tax to Massachusetts.
- 10 ☐ Pesticides purchased by a person licensed or certified as a pesticide applicator by the Dept. of Agricultural Resources under MGL, Ch. 132B.

Description of property (complete for any exemption claimed in line 1 or 2; attach statement if necessary)

Service location(s) of qualified property (complete for any exemption claimed in line 6)

Account number(s)

Full liability is hereby assumed for the payment of any sales or use tax due in the event that the property purchased is used for any purpose other than that herein certified. This certificate shall be considered a part of each order unless revoked in writing. All purchase orders under this certificate will clearly indicate that they represent exempt use purchases.

Signed under the penalties of perjury.

Signature

Title

Name of company

Address

City/Town

State

Zip

Date

Federal Identification number (if applicable)

Check applicable box: ☐ Single purchase certificate ☐ Blanket certificate

Michigan Sales and Use Tax Certificate of Exemption

This exemption claim should be completed by the purchaser, provided to the seller, and is not valid unless the information in all four sections is complete. Do not send a copy to Treasury unless one is requested.

SECTION 1: TYPE OF PURCHASE

 Check one of the following:

- ☐ A. One-Time Purchase
Order or Invoice Number: _____
- ☐ C. Blanket Certificate
Expiration Date (maximum of four years): _____
- ☐ B. Blanket Certificate. Recurring Business Relationship

The purchaser completing this form hereby claims exemption from tax on the purchase of tangible personal property or services purchased from the seller named below. This claim is based upon: the purchaser's proposed use of the property or services; OR the purchaser's exempt status.

Seller's Name and Address

SECTION 2: ITEMS COVERED BY THIS CERTIFICATE

Check one of the following:

1. ☐ All items purchased.
2. ☐ Limited to the following items: _____

SECTION 3: BASIS FOR EXEMPTION CLAIM

Check one of the following:

1. ☐ For Lease. Purchaser will lease the property and elects to pay tax based on rental receipts. Enter sales tax license or use tax registration number: _____
2. ☐ For Resale at Retail. Enter Sales Tax License Number: _____
3. ☐ Direct Pay - Authorized to pay use tax on qualified transactions directly to Michigan Treasury under account number: _____

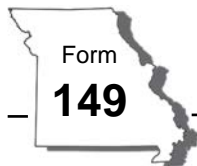
The following exemptions DO NOT require the purchaser to provide a number:

4. ☐ Agricultural Production. Enter percentage: _____ %
5. ☐ Government Entity (U.S. or its instrumentalities, State of Michigan or its political subdivisions), Nonprofit School, Nonprofit Hospital, Church or House of Religious Worship (circle type of organization)
6. ☐ Contractor (provide *Michigan Sales and Use Tax Contractor Eligibility Statement* (Form 3520)).
7. ☐ For Resale at Wholesale.
8. ☐ Industrial Processing. Enter percentage: _____ %
9. ☐ Nonprofit Internal Revenue Code Section 501(c)(3), 501(c)(4), or 501(c)(19) Exempt Organization.
10. ☐ Nonprofit Organization with an authorized letter issued by Michigan Department of Treasury prior to July 17, 1998 (sales tax) or June 13, 1994 (use tax).
11. ☐ Rolling Stock purchased by an Interstate Motor Carrier.
12. ☐ Other (explain): _____

SECTION 4: CERTIFICATION

I declare, under penalty of perjury, that the information on this certificate is true, that I have consulted the statutes, administrative rules and other sources of law applicable to my exemption, and that I have exercised reasonable care in assuring that my claim of exemption is valid under Michigan law. In the event this claim is disallowed, I accept full responsibility for the payment of tax, penalty and any accrued interest, including, if necessary, reimbursement to the vendor for tax and accrued interest.

Business Name		Type of Business (see codes on page 2)
Business Address	City, State, ZIP Code	
Business Telephone Number (include area code)	Name (Print or Type)	
Signature	Title	Date Signed



MISSOURI DEPARTMENT OF

REVENUE

Form

149**Sales and Use Tax Exemption Certificate**

Caution to seller: In order for the certificate to be accepted in good faith by the seller, the seller must exercise care that the property being sold is exempt. When a purchaser is claiming an exemption for purchases of items that qualify for the full manufacturing exemption and other items that only qualify for the partial manufacturing exemption, the seller must make certain the correct amount of tax is charged for each item purchased.

Purchaser	Name	Telephone Number () -	Missouri Tax I.D. Number				
	Contact Person	Doing Business As Name (DBA)					
	Address	City	State	ZIP Code			
	Describe product or services purchased exempt from tax						
	Type of business						
Seller	Name	Telephone Number () -	Contact Person				
	Doing Business As Name (DBA)		Address				
	City	State	ZIP Code				
Resale - Exclusion From Sales or Use Tax	<input type="checkbox"/> Purchases of Tangible Personal Property for resale: <i>Retailer's State Tax ID Number</i> _____ <i>Home State</i> _____ (Missouri Retailers must have a Missouri Tax I.D. Number)						
	<input type="checkbox"/> Purchases of Taxable Services for resale (see list of taxable services in instructions) <i>Retailer's Missouri Tax I.D. Number</i> _____ (Resale certificate cannot be taken by seller in good faith unless the purchaser is registered in Missouri)						
	<input type="checkbox"/> Purchases by Manufacturer or Wholesaler for Wholesale: <i>Home State</i> : _____ (Missouri Tax I.D. Number may not be required)						
	<input type="checkbox"/> Purchases by Motor Vehicle Dealer: <i>Missouri Dealer License Number</i> _____ (Only for items that will be used on vehicles being resold) (An Exemption Certificate for Tire and Lead-Acid Battery Fee (Form 149T) is required for tire and battery fees)						
Manufacturing Full Exemptions	These apply to state and local sales and use tax.						
	<input type="checkbox"/> Ingredient or Component Part <input type="checkbox"/> Manufacturing Machinery, Equipment, and Parts <input type="checkbox"/> Material Recovery Processing <input type="checkbox"/> Plant Expansion <input type="checkbox"/> Research and Development of Agricultural Biotechnology Products and Plant Genomics Products and Prescription Pharmaceuticals						
Manufacturing Partial Exemptions	These only apply to state tax (4.225%) and local use tax, but not sales tax. The seller must collect and report local sales taxes imposed by political subdivisions.						
	<input type="checkbox"/> Research and Development <input type="checkbox"/> Machinery and Equipment Used or Consumed in Manufacturing <input type="checkbox"/> Materials, Chemicals, Machinery, and Equipment Used or Consumed in Material Recovery Processing Plant <input type="checkbox"/> Utilities or Energy and Water Used or Consumed in Manufacturing (Must complete below) Purchaser's Manufacturing Percentage _____ % Purchaser's Square Footage _____						
Other	<input type="checkbox"/> Agricultural <input type="checkbox"/> Common Carrier (Attach Form 5095) <input type="checkbox"/> Locomotive Fuel <input type="checkbox"/> Air and Water Pollution Control, Machinery, Equipment, Appliances and Devices <input type="checkbox"/> Commercial Motor Vehicles or Trailers Greater than 54,000 Pounds (Attach Form 5435) <input type="checkbox"/> Other _____						
Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.						
	Signature (Purchaser or Purchaser's Agent)		Title		Date (MM/DD/YYYY) ____/____/____		

If you have questions, please contact the Department of Revenue at:

Phone: (573) 751-2836

TTY: (800) 735-2966

Fax: (573) 522-1271

Visit <http://www.dor.mo.gov/business/sales/sales-use-exemptions.php> for additional information.E-mail: salestaxexemptions@dor.mo.gov

Form 149 (Revised 11-2018)



**State of New Jersey
DIVISION OF TAXATION**

**SALES TAX
FORM ST-3**

RESALE CERTIFICATE

The seller must collect the tax on a sale of taxable property or services unless the purchaser gives him a fully completed New Jersey exemption certificate.

**PURCHASER'S NEW JERSEY
TAXPAYER REGISTRATION NUMBER***

To be completed by purchaser and given to and retained by seller. See instructions on back.
Seller should read and comply with the instructions given on both sides of an exemption certificate.

TO _____ **Date** _____
(Name of Seller)

Address City State Zip

The undersigned certifies that:

- (1) He holds a valid Certificate of Authority (number shown above) to collect State of New Jersey Sales and Use Tax.
- (2) He is principally engaged in the sale of (indicate nature of merchandise or service sold):

- (3) The merchandise or services being herein purchased are described as follows:

- (4) **The merchandise described in (3) above is being purchased:** *(check one or more of the blocks which apply)*
 - (a) ☐ For resale in its present form.
 - (b) ☐ For resale as converted into or as a component part of a product produced by the undersigned.
 - (c) ☐ For use in the performance of a taxable service on personal property, where the property which is the subject of this Certificate becomes part of the property being serviced or is later transferred to the purchaser of the service in conjunction with the performance of the service.
- (5) **The services described in (3) above are being purchased:** *(check the block which applies)*
 - (a) ☐ By a seller who will either collect the tax or will resell the services.
 - (b) ☐ To be performed on personal property held for sale.

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Resale Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears under the penalties for perjury and false swearing that all of the information shown in this Certificate is true.

NAME OF PURCHASER* (as registered with the New Jersey Division of Taxation)

(Address of Purchaser)*

Type of Business*

By

(Signature of owner, partner, officer of corporation, etc.)*

(Title)

Form ST-3NR

RESALE CERTIFICATE FOR NON-NEW JERSEY SELLERS

For use **ONLY** by out-of-state sellers not required to be registered in New Jersey

[THIS FORM IS NOT VALID UNLESS FULLY COMPLETED]

Please read and comply with instructions on both sides of this certificate.

SELLER

Name _____

Address _____

New Jersey Tax Registration Number _____

PURCHASER

Name* _____

Business Location* _____

State(s) of Registration _____

Out-of-State Registration Number(s)* _____

Type of Business* (e.g., retailer, wholesaler, manufacturer, repair shop) _____

Description of Item(s) Sold, Serviced or Leased: _____

Description of Item(s) Purchased: _____

This merchandise or service is being purchased for (check applicable item)

- ☐ Resale in its present form
- ☐ Resale as a physical component of a product produced or repaired by the purchaser
- ☐ Lease (outside New Jersey)

The purchaser certifies it has no place of business, employees, independent contractors, service activities, or leased tangible personal property in New Jersey, is not required to be registered with the New Jersey Division of Taxation, and in fact is not registered with the New Jersey Division of Taxation.

The purchaser further certifies that if any property purchased tax free is used or consumed by the purchaser in New Jersey making it subject to New Jersey sales and use tax, the purchaser will pay the proper tax to the Division of Taxation.

Under penalties of perjury I swear or affirm that the information on this form is true and correct to the best of my knowledge.

Print Name _____

Authorized Signature _____
(Owner, Partner, Corporate Officer)

Title _____ **Date** _____

Address (if different from above) _____

ST-4 (09-16, R-16)

State of New Jersey
DIVISION OF TAXATION

ELIGIBLE NONREGISTERED
PURCHASER: SEE INSTRUCTIONS **

SALES TAX

PURCHASER'S NEW JERSEY
TAXPAYER REGISTRATION NUMBER*

FORM ST-4

EXEMPT USE CERTIFICATE

To be completed by purchaser and given to and retained by seller.
Please read and comply with the instructions given on both sides of this certificate.

TO _____ Date _____
(Name of Seller)

Address

City

State

Zip

The undersigned certifies that there is no requirement to pay the New Jersey Sales and/or Use Tax on the purchase or purchases covered by this Certificate because the tangible personal property or services purchased will be used for an exempt purpose under the Sales & Use Tax Act.

The tangible personal property or services will be used for the following exempt purpose*:

The exemption on the sale of the tangible personal property or services to be used for the above described exempt purpose is provided in subsection N.J.S.A. 54:32B- [] (See reverse side for listing for principal exempt uses of tangible personal property or services and fill in the block with proper subsection citation).

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Exempt Use Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears under the penalties for perjury and false swearing that all of the information shown in this Certificate is true.

NAME OF PURCHASER*

(as registered with the New Jersey Division of Taxation)

(Address of Purchaser)*

TYPE OF BUSINESS*

By

(Signature of owner, partner, officer of corporation, etc.)*

(Title)

*Required

MAY BE REPRODUCED
(Front & Back Required)



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.



Exempt Use Certificate

ST-121

(1/11)

Pages 1 and 2 must be completed by the purchaser and given to the seller

The purchase I am making is exempt from state and local sales and use taxes because the property or service(s) will be used for the exempt purpose indicated below and as explained in the instructions.

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-purchase certificate ☐ Blanket certificate

This form cannot be used to purchase motor fuel or diesel motor fuel exempt from tax except as described in the instructions for item U on page 4.

Please read the instructions on pages 3 and 4 for more information on each exemption, and mark an X in the applicable box(es) next to the exemption(s) you are claiming.

Part 1 — Exemptions related to production

Purchases described in items A through F are exempt from all state and local sales and use taxes. Except as described in item C, you must have a *Certificate of Authority* to claim the exemptions listed in Part 1.

- ☐ **A.** Machinery and equipment, parts, tools, and supplies used or consumed in the production of tangible personal property for sale or in the production of gas, electricity, refrigeration, or steam, for sale. Enter *Certificate of Authority* number here _____
- ☐ **B.** Tangible personal property used or consumed in the production of a film for sale. Enter *Certificate of Authority* number here _____
- ☐ **C.** Tangible personal property used or consumed in providing telecommunications or Internet access services for sale. Enter *Certificate of Authority* number here _____
If you are engaged exclusively in providing Internet access services for sale, a *Certificate of Authority* is not required when claiming this exemption; however, if you have a *Certificate of Authority*, enter the number in the space provided.
- ☐ **D.** Machinery, equipment, or other tangible personal property (including parts, tools, and supplies) used or consumed by television or radio broadcasters in the production or transmission of live or recorded programs which are used by the broadcaster for specified purposes. Enter *Certificate of Authority* number here _____
- ☐ **E.** Purchases of gas or electricity or gas or electric service used to provide gas or electric service consisting of operating a gas pipeline, an electric transmission line, or a gas or electric distribution line. Enter *Certificate of Authority* number here _____
- ☐ **F.** Purchases of the following used or consumed in the production of tangible personal property (or a film, regardless as to the means by which the film is conveyed) for sale (mark an **X** in one or more boxes):
- ☐ fuel ☐ gas ☐ electricity
- ☐ refrigeration ☐ steam
- ☐ gas, electric, refrigeration, or steam service
- Enter *Certificate of Authority* number here _____
- Purchases described in item G are exempt from all state and local sales and use taxes when delivered or used outside New York City, but subject to New York City local sales and use tax when delivered or used in New York City.**
- ☐ **G.** Purchases of the following used or consumed in the production of gas, electricity, refrigeration, or steam for sale (mark an **X** in one or more boxes):
- ☐ fuel ☐ gas ☐ electricity
- ☐ refrigeration ☐ steam
- ☐ gas, electric, refrigeration, or steam service
- Enter *Certificate of Authority* number here _____

Note: This certificate is not valid unless the purchaser completes the certification on page 2.

Part 2 — Services exempt from tax (exempt from all state and local sales and use taxes)Enter *Certificate of Authority* number here (if applicable) _____

- ☐ **H.** Installing, repairing, maintaining, or servicing qualifying property listed in Part 1, items A through D. Please indicate the type of qualifying property being serviced by marking an **X** in the applicable box(es):
A ☐ **B** ☐ **C** ☐ **D** ☐
- ☐ **I.** Producing, fabricating, processing, printing, and imprinting, including editing, dubbing, and mixing, qualifying property listed in Part 1, items B and D. Please indicate the type of qualifying property being serviced by marking an **X** in the applicable box(es): **B** ☐ **D** ☐
- ☐ **J.** Removal of waste material from a facility regulated by the Department of Environmental Conservation (DEC) as either a transfer station or as a construction and demolition debris processing facility.

Part 3 — Other exemptions

A *Certificate of Authority* is not required when claiming the exemptions described below. However, if you have a *Certificate of Authority*, enter the number here _____

- | | |
|---|--|
| <p><input type="checkbox"/> K. Tangible personal property used in research and development.</p> <p><input type="checkbox"/> L. Purchases of the following used in research and development (mark an X in one or more boxes):</p> <p><input type="checkbox"/> gas <input type="checkbox"/> electricity</p> <p><input type="checkbox"/> refrigeration <input type="checkbox"/> steam</p> <p><input type="checkbox"/> gas, electric, refrigeration, or steam service</p> <p><input type="checkbox"/> M. Cartons, containers, and other wrapping and packaging materials and supplies that are actually transferred to the purchaser.</p> <p><input type="checkbox"/> N. Certified enhanced emissions inspection equipment for testing and inspecting motor vehicles. Enter your inspection station license number here _____</p> <p><input type="checkbox"/> O. Commercial vessels (including certain property and services).</p> <p><input type="checkbox"/> P. Commercial aircraft (including certain machinery and equipment) and flight simulators purchased by commercial airlines.</p> | <p><input type="checkbox"/> Q. Commercial fishing vessels (including certain property).</p> <p><input type="checkbox"/> R. Pollution control equipment.</p> <p><input type="checkbox"/> S. Tangible personal property (including lubricants) used in the services of maintenance, service, repair, or installation performed on any aircraft by such person providing such service.</p> <p>Purchases described in item T are subject to New York City local sales tax.</p> <p><input type="checkbox"/> T. Machinery and equipment used directly and predominantly in loading, unloading, and handling cargo at a qualified marine terminal facility in New York City.</p> <p><input type="checkbox"/> U. Other — Describe exempt use and identify the section of the Tax Law covering this exemption (<i>see instructions</i>).</p> <div style="border: 1px solid black; height: 120px; width: 100%; margin-top: 10px;"></div> |
|---|--|

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

Instructions

To the purchaser

If you have a valid *Certificate of Authority*, you may use Form ST-121 to purchase, rent, or lease tangible personal property or services exempt from tax to the extent indicated in these instructions. Complete all required entries on the form and give it to the seller.

You may use Form ST-121 as a blanket certificate covering the first and subsequent purchases of the same general type of property or service. However, each subsequent sales slip or purchase invoice (excluding utility bills) based on this blanket certificate must show your name, address, and *Certificate of Authority* identification number.

If you make further purchases from the seller that do not qualify for the exemption, you must pay the appropriate sales tax at the time of purchase.

As used in this document, the term *predominantly* means that the property or service(s) is used more than 50% of the time directly for the purpose stated in the particular section. The term *exclusively* means that the property or service(s) is used 100% of the time directly for the purpose stated in the particular section. The term *primarily* means that the property or service(s) is used 50% or more of the time directly for the purpose stated in the particular section.

Part 1 — Exemptions related to production

Except as described in item C, you must have a *Certificate of Authority* to claim the exemptions listed in Part 1.

A — You may purchase, exempt from tax, machinery and equipment, including parts, tools, and supplies, used or consumed **directly** and **predominantly** in the production of tangible personal property, gas, electricity, refrigeration, or steam for sale by manufacturing, processing, generating, assembling, refining, mining, or extracting. For more information on these various production exemptions, see Publication 852, *Sales Tax Information for: Manufacturers, Processors, Generators, Assemblers, Refiners, Miners and Extractors, and Other Producers of Goods and Merchandise*.

B — You may purchase, exempt from tax, tangible personal property used **directly** and **predominantly** in the production (including editing, dubbing, and mixing) of a film for sale regardless of the medium by which the film is conveyed to the purchaser. (For purposes of this exemption, the term *film* means feature films, documentary films, shorts, television films, television commercials, and similar productions.)

C — You may purchase, exempt from tax, tangible personal property used **directly** and **predominantly** in the receiving, initiating, amplifying, processing, transmitting, retransmitting, switching, or monitoring of switching of telecommunications services for sale, or Internet access services for sale, or any combination of the two services. If you are engaged exclusively in providing Internet access services for sale, a *Certificate of Authority* is not required when claiming this exemption; however, if you have a *Certificate of Authority*, enter the number in the space provided on page 1.

D — You may purchase, exempt from tax, machinery, equipment, or other tangible personal property (including parts, tools, and supplies) used or consumed by television or radio broadcasters **directly** and **predominantly** in the production (including post-production) of live or recorded programs which are used or consumed by a broadcaster predominantly for the purpose of broadcast over the air by the broadcaster or for transmission through a cable television or direct-broadcast satellite system by the broadcaster. You may also purchase, exempt from tax, machinery, equipment, and other tangible personal property (including parts, tools, and supplies) used or consumed **directly** and **predominantly** in the transmission of live or recorded programs over the air or through a cable television or direct-broadcast satellite system by the broadcaster. Tangible personal property purchased by a broadcaster (lessor) for lease to another person (lessee) for that person's use or consumption directly and predominantly in the production (including post production) of live or recorded programs by the person will be deemed to be used or consumed by the lessor broadcaster for purposes of determining whether the lessor broadcaster has met the direct and predominant use requirement of the exemption described in the above sentence. (For more information concerning this exemption, see TSB-M-00(6)S, *Summary of the 2000 Sales and Compensating Use Tax Budget Legislation*.)

E — You may purchase, exempt from tax, gas or electricity or gas or electric service used or consumed **directly** and **exclusively** to provide

gas or electric service of whatever nature consisting of operating a gas pipeline, a gas distribution line, or an electric transmission or distribution line or to ensure the necessary working pressure in an underground gas storage facility.

F — You may purchase, exempt from tax, fuel, gas, electricity, refrigeration, and steam and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in the production of tangible personal property (or a film, regardless as to the means by which the film is conveyed) for sale, by manufacturing, processing, assembling, generating, refining, mining, or extracting. You must pay any state and local taxes due on any part of any fuel or utility service not used directly and exclusively for an exempt purpose. For example, electricity purchased solely to light a factory must be purchased tax paid, but electricity used for both an exempt purpose and a taxable purpose may be purchased exempt from tax. However, you must report the tax due on the electricity used for the taxable purpose on your sales and use tax return as a purchase subject to tax.

G — You may purchase, exempt from tax (except for the local tax imposed on sales and uses in New York City), fuel, gas, electricity, refrigeration, and steam and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in the production of gas, electricity, refrigeration, and steam for sale by manufacturing, processing, assembling, generating, refining, mining, or extracting. You must pay any state and local taxes due on any part of any fuel or utility service not used directly and exclusively for an exempt purpose.

Part 2 — Services exempt from tax

H — You may purchase the services of installing, repairing, maintaining, and servicing qualifying property listed in Part 1, items A through D, exempt from tax.

I — You may purchase the services of producing, fabricating, processing, printing, and imprinting, including editing, dubbing, and mixing, qualifying property listed in Part 1, items B and D, exempt from tax.

J — If you are a facility regulated by the DEC as either a transfer station or construction and demolition debris processing facility, you may purchase the service of waste removal exempt from tax, provided that the waste is not generated by your facility. Under the DEC regulations, a *transfer station* is defined generally as a solid waste management facility other than a recyclables handling and recovery facility, used oil facility, or a construction and demolition debris processing facility, where solid waste is received for the purpose of subsequent transfer to another solid waste management facility for further processing, treating, transfer, or disposal. A *construction and demolition debris processing facility* is a processing facility that receives and processes construction and demolition debris by any means.

Part 3 — Other exemptions

A *Certificate of Authority* is not required when claiming the exemptions described in Part 3 on page 2. However, if you have a *Certificate of Authority*, enter the number in the space provided on page 2.

K — Tangible personal property used or consumed **directly** and **predominantly** in research and development in the experimental or laboratory sense is exempt from tax.

L — Gas, electricity, refrigeration, and steam, and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in research and development in the experimental or laboratory sense may be purchased exempt from tax.

Research and development does not include the ordinary testing or inspection of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions, or research in connection with literary, historical, or similar projects.

M — Vendors may purchase, exempt from tax, cartons, containers, and other wrapping and packaging materials and supplies and components thereof used to package tangible personal property for sale if the property is actually transferred by the vendor to the purchaser of the property.

N — Enhanced emissions inspection equipment certified by the DEC for use in testing and inspecting motor vehicles as part of the enhanced emissions inspection and maintenance program required by the Federal Clean Air Act and the New York State Clean Air Compliance Act may be purchased without payment of tax. To qualify for the exemption, the equipment must be purchased and used by an official inspection station which is licensed by the Department of Motor Vehicles and authorized to conduct enhanced emissions inspections. (For more

information about enhanced emissions inspection equipment, see TSB-M-97(8)S, *Enhanced Emissions Inspection Equipment*.)

O — Commercial vessels, including property used by or purchased for the use of these vessels for fuel, provisions, supplies, maintenance, and repairs, and the services of installing, maintaining, servicing, or repairing these vessels or property, may be purchased exempt from tax. To qualify for the exemption, the commercial vessel must be **primarily** engaged in interstate or foreign commerce. The exemption does **not** apply to property purchased for or used in the original equipping of a new ship, or to the services of installing this property in the equipping of a new ship. (For the definition of commercial vessels and other information concerning this exemption, see TSB-M-96(14)S, *Tax Law Defines Commercial Vessels and Commercial Aircraft*.)

P — Commercial aircraft and machinery or equipment to be installed on this aircraft, property used for maintenance or repair of this aircraft, and flight simulators purchased by commercial airlines may be purchased exempt from tax. To qualify for the exemption, the commercial aircraft must be **primarily** engaged in intrastate, interstate, or foreign commerce. (For the definition of commercial aircraft and other information concerning this exemption, see TSB-M-96(14)S.)

Q — Commercial fishing vessels used **directly** and **predominantly** in the harvesting of fish for sale (other than sport fishing vessels), including property used by or purchased for the use of these vessels for fuel, provisions, supplies, maintenance, and repairs may be purchased exempt from tax. (For the definition of commercial fishing vessels and other information concerning this exemption, see TSB-M-85(17)S, *1985 Legislation - Chapter 799 Sales Tax Exemption for Commercial Fishing Vessels*.)

R — If not otherwise exempt, machinery and equipment used **directly** and **predominantly** in the control, prevention, or abatement of pollution or contaminants from manufacturing or industrial facilities may be purchased exempt from tax.

S — Tangible personal property purchased and used in the services of maintenance, service, repair or installation performed on any aircraft, where such property is purchased by the person providing such services and it becomes a physical component part of the aircraft or is a lubricant applied to the aircraft, is exempt from tax.

T — Machinery and equipment used at qualified marine terminal facilities located in New York City. The machinery and equipment must be used directly and predominantly in loading, unloading, and handling cargo at marine terminal facilities located in New York City which handled more than 350,000 twenty foot equivalent units (TEUs) in 2003. For purposes of this exemption, the term *TEU* means a unit of volume equivalent to the volume of a twenty-foot container. This exemption does **not** apply to the local tax in New York City.

U — Use this line to claim exemption from all sales and use taxes on qualified tangible personal property or services not otherwise specified in this certificate. Describe the exempt use of the tangible personal property or service being purchased, and identify the applicable section of the Tax Law under which you claim exemption.

If you are purchasing motor fuel or diesel motor fuel eligible to be taxed on a cents-per-gallon basis, write **Tax Law section 1111(m) qualified fuel taxed using the cents-per-gallon method** in the space provided. See TSB-M-06(8)S, *New Guidelines on the Sales of Motor Fuel and Diesel Motor Fuel Subject to the Cents-Per-Gallon Sales Tax*, for additional information.

Line access services purchased by an Internet Service Provider (ISP) and used for transmission between the ISP point of presence and the public Internet for the purpose of connecting the ISP's customers to the Internet are purchases of interstate or international telephony and thus are not subject to sales tax. If you are an ISP purchasing line access services to use in this manner, write **telecommunications services used by an ISP to provide Internet access originating with the ISP point of presence (Tax Law section 1105 (b)(1))** in the space provided. See TSB-M-07(2)S, *Sales Tax Treatment of Telecommunications Services Purchased By an Internet Service Provider*, for additional information.

Certain military decorations, including ribbons, medals, mini-medals, and lapel pins, are exempt from sales tax when sold to an active member or a veteran of the United States military. If you are purchasing tax-exempt military decorations, write **military decoration – Tax Law section 1115 (a)(11-a)** in the space provided. The Tax Law provides

that you must also show the vendor your military identification or other documentation (such as discharge papers) as proof of current military service or veteran status. However, the vendor is not required to retain a copy of this proof.

To the seller

The purchaser must give you Form ST-121 with all entries completed no later than 90 days after delivery of the property, or the sale will be deemed to have been taxable at the time of the transaction. If you receive the certificate after the 90-day period, both you and the purchaser assume the burden of proving the sale was exempt, and additional substantiation may be required.

In addition, if you fail to collect tax as a result of accepting an improperly completed exemption certificate, you become personally liable for the tax plus any penalty and interest charges due, unless the certificate is corrected within a reasonable period of time or you otherwise prove that the transaction was not subject to tax. You must keep any exemption certificate you receive for at least three years after the due date of the last return to which it relates, or the date the return is filed, if later. You must also maintain a method of associating an exempt sale made to a particular customer with the exemption certificate you have on file for that customer.

If the *Blanket certificate* box is marked on page 1, you may consider this certificate part of any order received from the purchaser during the period that the blanket certificate remains in effect. However, each subsequent sales slip or purchase invoice based on this blanket certificate must show the purchaser's name and address. A blanket certificate remains in effect until the purchaser gives you written notice of revocation, or you have knowledge that the certificate is false or was fraudulently presented, or until the Tax Department notifies you that the purchaser may not make exempt purchases.

Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your *Certificate of Authority*, if you are required to be registered as a vendor. See TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*, for more information.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Internet access: www.tax.ny.gov
(for information, forms, and publications)



Sales Tax Information Center: (518) 485-2889
To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082



**TENNESSEE SALES AND USE TAX
BLANKET CERTIFICATE OF RESALE**

TO: Vendor's Name _____

Vendor's Address _____

The undersigned hereby certifies that the merchandise purchased on each order is purchased for (Indicate the purpose for which the property is bought when no Sales or Use Tax is to be collected):

- ☐ Resale as tangible personal property, or resale of a service subject to tax.
- ☐ A component part of an article to be produced for sale by manufacturing, assembling, processing, or refining.
- ☐ Rental or leasing of tangible personal property.
- ☐ Use in accordance with the provisions of Rule No. 68. (A copy of the Direct Pay Permit must be given to the vendor with this form.)
- ☐ Other (indicate reason):

Sales Tax Registration Number

of Purchaser _____

Effective Date of Registration: _____

Name of Business _____

Name of Authorized Purchaser: _____

Signature of Authorized Purchaser: _____

Address _____

NOTICE

This Certificate must be fully completed and signed before it is valid. Certificate remains in effect until revoked in writing by purchaser. Once a valid certificate is on file, it is not necessary to obtain additional copies for subsequent purchases.

Any merchandise obtained upon this resale certificate is subject to the Sales and Use Tax if it is used or consumed by the vendee in any manner and must be reported and the tax paid thereon directly to the Department of Revenue.

TENNESSEE CODE ANNOTATED SECTION 67-6-607 MAKES IT A MISDEMEANOR TO MISUSE A CERTIFICATE OF REGISTRATION WITHOUT PAYING THE SALES AND USE TAXES, AND SUBJECTS THE CERTIFICATE TO REVOCATION.

Texas Sales and Use Tax Resale Certificate

Name of purchaser, firm or agency as shown on permit	Phone (Area code and number)
Address (Street & number, P.O. Box or Route number)	
City, State, ZIP code	
Texas Sales and Use Tax Permit Number (must contain 11 digits)	
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Out-of-state retailer's registration number or Federal Taxpayers Registry (RFC) number for retailers based in Mexico	
<div style="border: 1px solid black; height: 20px; width: 100%;"></div> (Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)	

I, the purchaser named above, claim the right to make a non-taxable purchase (for resale of the taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____

City, State, ZIP code: _____


Description of items to be purchased on the attached order or invoice:

Description of the type of business activity generally engaged in or type of items normally sold by the purchaser:

The taxable items described above, or on the attached order or invoice, will be resold, rented or leased by me within the geographical limits of the United States of America, its territories and possessions or within the geographical limits of the United Mexican States, in their present form or attached to other taxable items to be sold.

I understand that if I make any use of the items other than retention, demonstration or display while holding them for sale, lease or rental, I must pay sales tax on the items at the time of use based upon either the purchase price or the fair market rental value for the period of time used.

I understand that it is a criminal offense to give a resale certificate to the seller for taxable items that I know, at the time of purchase, are purchased for use rather than for the purpose of resale, lease or rental, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

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This certificate should be furnished to the supplier.
Do not send the completed certificate to the Comptroller of Public Accounts.