



Streamlined Sales and Use Tax Agreement Certificate of Exemption

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. 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 you are attaching the Multistate Supplemental form.
 If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
- 2** Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3 Please print

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 <i>state of issue number</i>	Foreign diplomat number
Name of seller from whom you are purchasing, leasing, or renting			
Seller's address	City	State	Zip code

4 Type of business. Circle the number that describes your business.

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

5 Reason for exemption. Circle the letter that identifies the reason for the exemption.

- | | |
|---|--|
| <p>A Federal government (<i>department</i>) _____</p> <p>B State government (<i>name</i>) _____</p> <p>C Tribal government (<i>name</i>) _____</p> <p>D Foreign diplomat # _____</p> <p style="background-color: gray; height: 15px; margin: 5px 0;"></p> <p style="background-color: gray; height: 15px; margin: 5px 0;"></p> <p>G Resale # _____</p> | <p>H Agricultural production # _____</p> <p>I Industrial production/manufacturing # _____</p> <p>J Direct pay permit # _____</p> <p>K Multiple points of use (services, digital goods, or computer software delivered electronically)</p> <p>L Direct mail # _____</p> <p>M Other (<i>explain</i>) _____</p> |
|---|--|

6 Sign here. 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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Streamlined Sales and Use Tax Agreement

Certificate of Exemption: Multistate Supplemental

Name of purchaser

State	Reason for exemption	Identification number (if required)
AR*	_____	_____
IA	_____	_____
IN	_____	_____
KS	_____	_____
KY	_____	_____
MI	_____	_____
MN	_____	_____
NC	_____	_____
ND	_____	_____
NE	_____	_____
NJ	_____	_____
NV	_____	_____
OH	_____	_____
OK	_____	_____
SD	_____	_____
TN*	_____	_____
UT	_____	_____
WV	_____	_____
WY	_____	_____

*SSUTA Direct Mail and MPU provisions are not in effect for Arkansas and Tennessee.

Streamlined Sales and Use Tax Agreement

Certificate of Exemption Instructions

Use this form to claim exemption from sales tax on purchases of 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 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 due the tax on your purchase, if you are not eligible to claim this exemption.

Seller: You are required to maintain proper records of exempt transactions and provide those records, including a copy of this exemption certificate, to member states of the SST Governing Board, Inc., when requested.

You are relieved of the responsibility for collecting and remitting sales tax on the sale or sales for which the purchaser provided you with this exemption certificate, if it is later determined that the purchaser improperly claimed an exemption, provided all of the following conditions are met:

1. All fields on the exemption certificate are completed by the purchaser;
2. The fully completed exemption certificate is provided to you at the time of sale (or within 90 days of the date of sale after 12/31/2007);
3. The state that is due the tax on the sale allows the exemption reason if the purchaser claims an entity-based exemption on a sale at a location operated by the seller within that state;
4. The sale is not for tangible personal property other than computer software which is acceptable under Section 312 of the Streamlined Sales and Use Tax Agreement if the purchaser claims a multiple points of use exemption reason code (effective for sales after 12/31/2007);

5. You do not fraudulently fail to collect the tax due; or
6. You do not solicit customers to unlawfully claim an exemption.

Purchaser instructions for completing the exemption certificate

Enter the two-letter postal abbreviation "NC" in the boxes provided if you are claiming an exemption from sales and use tax imposed by the State of North Carolina. If you are claiming an exemption from more than one member state, complete the *Certificate of Exemption: Multistate Supplemental* form.

Check whether this is a single purchase certificate or a blanket certificate. If this certificate is for a single transaction, check the single purchase box and include the invoice or purchase order number for the transaction. If you make recurring purchases (*at least one purchase within a period of twelve consecutive months*) from this same seller, you may check the "blanket certificate" box, so that you do not need to provide an exemption certificate for future purchases if you claim exemption for the same reason. If the blanket certificate box is checked, the certificate continues in force until canceled by the purchaser.

Complete the business and seller information section. An identification number for you or your business must be included. Include your North Carolina sales and use tax account ID number or North Carolina sales and use tax exemption number, as appropriate. If a transaction does not require the use of a registration or exemption number, enter the Federal Employer Identification Number (FEIN) issued to your business, or if no FEIN is required, enter your personal driver's license number and the state that it is issued by. Foreign diplomats and consular personnel must enter the

individual tax identification number shown on the sales tax exemption card issued to you by the United States Department of State's Office of Foreign Missions.

Type of business: Circle the number that best describes your business or organization. If none of the categories applies, circle number 20 and provide a brief description.

Reasons for exemption: The exemptions listed are general exemptions most commonly allowed by 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. In addition, each state has other exemptions that are not listed on this form. To determine what sales and use tax exemptions are allowed in a particular state refer to the state's web site or other information available relating to their exemptions.

Circle the exemption that applies to 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.

For information on exemption certificate procedures and exemption number requirements in North Carolina, see Section 52 of the Sales and Use Tax Technical Bulletins which can be found on the Department's website at www.dorncc.com, or you may contact the Taxpayer Assistance Division at 1-877-252-3052 (toll free).