

# Streamlined Sales Tax Agreement Certificate of Exemption

**Warning to purchaser:**

**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 is due tax on this sale.** The state that is due tax on this sale will be notified that you claimed exemption from sales tax. You will be held liable for any tax and interest, as well as civil and criminal penalties imposed by the member state, if you are not eligible to claim this exemption. **Sellers may not accept a certificate of exemption for sales sourced within the state if an exemption does not apply in the seller's state.**

Enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

Check one:  Single purchase certificate. Relates to invoice/purchase order # \_\_\_\_\_ .  
 Blanket certificate. If checked, this certificate continues in force until canceled by the purchaser.

|                      |  |      |   |                         |
|----------------------|--|------|---|-------------------------|
| <b>Print or Type</b> | 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,<br>Enter One of the Following:              | FEIN | Driver's License Number/State Issued ID Number<br><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     |

**Type of Business.** Check the number that describes your business.

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

**Reason for Exemption.** Check the letter that identifies the reason for the exemption.

|                             |  |  |
|-----------------------------|--|--|
| <b>Reason for Exemption</b> | <input type="checkbox"/> A Federal government ( <i>department</i> ) _____  | <input type="checkbox"/> H Agricultural production # _____   |
|                             | <input type="checkbox"/> B State or local government ( <i>name</i> ) _____ | <input type="checkbox"/> I Industrial production/manufacturing # _____   |
|                             | <input type="checkbox"/> C Tribal government ( <i>name</i> ) _____         | <input type="checkbox"/> J Direct pay permit # _____   |
|                             | <input type="checkbox"/> D Foreign diplomat # _____                        | <input type="checkbox"/> K Multiple points of use (services, digital goods, or computer software delivered electronically) |
|                             | <input type="checkbox"/> E Charitable organization # _____                 | <input type="checkbox"/> L Direct mail # _____   |
|                             | <input type="checkbox"/> F Religious or educational organization # _____   | <input type="checkbox"/> M Other ( <i>explain</i> ) _____  |
|                             | <input type="checkbox"/> G Resale # _____                                  |  |

**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 |
|-----------------------------------|-----------------|-------|------|

## Streamlined Sales and Use Tax Agreement Exemption Certificate 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.*

**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.

**Seller:** You are required to keep a copy of this exemption certificate in your files and provide information on purchaser to participating states of the Streamlined Sales and Use Tax Agreement. You are relieved of the responsibility for collecting and remitting sales tax on the sale or sales described on the exemption certificate, provided all of the following conditions are met:

1. for over-the-counter sales and sales sourced within the seller's state, the state allows the exemption claimed;
2. all fields on the exemption certificate are completed by the purchaser;
3. the fully completed exemption certificate is provided to you at the time of the sale; and
4. you do not fraudulently fail to collect the tax due or solicit customers to unlawfully claim an exemption.

### Instructions for Completing the Certificate of Exemption

Enter the two-letter postal abbreviation "NC" in the boxes provided if you are claiming an exemption from sales or use tax imposed by the State of North Carolina. Other states may allow the use of this certificate, and the appropriate state abbreviation should be entered.

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 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 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. For North Carolina transactions, the identification number will be the sales and use tax registration number (Business Class and Account ID) or the sales and use tax exemption number issued to you or your business by the North Carolina Department of Revenue. If you or your business is not required to provide a registration number or an exemption number, enter the Federal Employers Identification Number (FEIN) issued to your business, or if no FEIN number is required, enter your personal driver's license number and the state 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** – Check the number that best describes your business or organization. If none of the categories applies, check number 20 and provide a brief description.

**Reason 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.

Check the exemption that applies to your business and enter the additional information requested for that exemption. If an exemption that is not listed applies, check "M Other" and enter an explanation. For information on exemption certificate procedures and exemption number requirements in North Carolina, see Sales and Use Tax Directive SD-04-01 which can be found on the Department's website at [www.dor.state.nc.us](http://www.dor.state.nc.us).