



# Pennsylvania Exemption Certificates

# Today's Agenda

- **What is the Pennsylvania Exemption Certificate (REV-1220)**
- **Proper Completion by Purchaser**
- **Seller's Acceptance**
- **Keeping Good Records**

The background of the slide features a repeating pattern of various geometric shapes and symbols, including hexagons, circles, plus signs, minus signs, and dotted lines, in shades of blue, purple, and gold. A dark blue banner at the top and bottom frames the content.

# What is the Pennsylvania Exemption Certificate, REV-1220?

REV-1220 (TR) 05-20 (F1)

**START**

**pennsylvania**  
DEPARTMENT OF REVENUE

**PENNSYLVANIA EXEMPTION CERTIFICATE**

☐ STATE AND LOCAL SALES AND USE TAX  
☐ STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX  
☐ PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)  
☐ VEHICLE RENTAL TAX (VRT)  
☐ ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX \*

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.  
(Please Print or Type)  
**Read Instructions On Reverse Carefully**

**THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

**CHECK ONE:** ☐ PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)  
☐ PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor or Lessor \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_

**NOTE:** Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:  
**FORM MV-1**, Application for Certificate of Title (first-time registrations)  
**FORM MV-4ST**, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate **are exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).

☐ 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: \_\_\_\_\_  
☐ 2. Purchaser is a/an: \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required) holding Sales Tax Exemption Number \_\_\_\_\_  
☐ 3. Property will be resold under Account ID \_\_\_\_\_  
☐ 4. Purchaser is a/an: \_\_\_\_\_ and/or U.S. Department of Transportation MC/MX \_\_\_\_\_  
☐ 5. Property or services will be used directly and predominately by purchaser performing a public utility service. PA Public Utility Commission PUC Number \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required)  
☐ 6. Exempt wrapping supplies, Account ID \_\_\_\_\_  
☐ 7. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).  
☐ 8. Other \_\_\_\_\_ (Explain in detail. Additional space on reverse side).

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee \_\_\_\_\_ Signature \_\_\_\_\_ EIN \_\_\_\_\_ Date \_\_\_\_\_  
Please sign after printing.  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
Street \_\_\_\_\_

**1. ACCEPTANCE AND VALIDITY:**  
For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

**2. REPRODUCTION OF FORM:**  
This form may be reproduced but shall contain the same information as appears on this form.

**3. RETENTION:**  
The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.

**4. NONPROFIT EXEMPT ORGANIZATIONS:**  
**IMPORTANT: DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**  
This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75000000).

**Reset Entire Form** **TOP OF PAGE** **NEXT PAGE** **PRINT**

## When to use the REV-1220

- Items purchased are used directly and predominantly in business operations
- Purchaser is a government entity
- Goods or services are for resale
- Entity has a qualifying sales tax exemption number

The background of the slide is a light cream color with a repeating pattern of various geometric shapes and symbols. These include hexagons, circles, plus signs, minus signs, and dotted lines in shades of blue, purple, and gold. The pattern is dense and covers the entire background. A dark blue header bar is at the top, and a dark blue footer bar is at the bottom, both with a gold-colored wavy border. A central dark blue rectangle with a white border contains the text.

# Proper Completion by Purchaser

pennsylvania  
DEPARTMENT OF REVENUE

START

1

PENNSYLVANIA EXEMPTION  
CERTIFICATE

- ☐ STATE AND LOCAL SALES AND USE TAX  
☐ STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX  
☐ PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)  
☐ VEHICLE RENTAL TAX (VRT)  
☐ ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX \*

This form cannot be used to  
obtain a Sales Tax Account  
ID, PTA Account ID or Exempt  
Status.

(Please Print or Type)  
**Read Instructions  
On Reverse Carefully**

THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

**CHECK ONE:** ☐ PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)  
☐ PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor or Lessor

Street City State ZIP Code

**NOTE:** Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

FORM MV-1, Application for Certificate of Title (first-time registrations)

FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate **are exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).

- ☐ 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: \_\_\_\_\_
- ☐ 2. Purchaser is a/an: \_\_\_\_\_
- ☐ 3. Property will be resold under Account ID \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).
- ☐ 4. Purchaser is a/an: \_\_\_\_\_ holding Sales Tax Exemption Number \_\_\_\_\_
- ☐ 5. Property or services will be used directly and predominately by purchaser performing a public utility service.  
☐ PA Public Utility Commission PUC Number \_\_\_\_\_ and/or ☐ U.S. Department of Transportation MC/MX \_\_\_\_\_
- ☐ 6. Exempt wrapping supplies, Account ID \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).
- ☐ 7. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).
- ☐ 8. Other \_\_\_\_\_  
 (Explain in detail. Additional space on reverse side).

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee Signature **Please sign after printing.** EIN Date  
 Street City State ZIP Code

## 1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

## 2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.

## 3. RETENTION:

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.

**⚠ IMPORTANT: DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**

## 4. NONPROFIT EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75000000).

Reset Entire Form

TOP OF PAGE


NEXT PAGE

PRINT

1. Type of Tax
2. Transactions (One or Multiple)
3. Seller's Information
4. Exemption Reason
5. Purchaser's Information



# Type of Tax

<p>REV-1220 (TR) 05-20 (FI)</p> <p> <b>pennsylvania</b> DEPARTMENT OF REVENUE</p> <p><b>START</b> →</p>	<h2>PENNSYLVANIA EXEMPTION CERTIFICATE</h2> <ul style="list-style-type: none"><li>STATE AND LOCAL SALES AND USE TAX</li><li>STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX</li><li>PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)</li><li>VEHICLE RENTAL TAX (VRT)</li><li>ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX *</li></ul>	<p>This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.</p> <p>(Please Print or Type) <b>Read Instructions On Reverse Carefully</b></p>
--	---	--

- Most commonly used for state and local sales tax.
- Can be used for more than one type of tax.

# Transactions

**THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

**CHECK ONE:** ☐ PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)  
☐ PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

- Unit Exemption Certificate = single purchase
- Blanket Exemption Certificate = multiple, similar purchases



# Seller's Information

Name of Seller, Vendor or Lessor			
Street	City	State	ZIP Code

# Exemption Reasons

**NOTE:** Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

**FORM MV-1**, Application for Certificate of Title (first-time registrations)

**FORM MV-4ST**, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate **are exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).

- ☐ 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: \_\_\_\_\_
- ☐ 2. Purchaser is a/an: \_\_\_\_\_
- ☐ 3. Property will be resold under Account ID \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).
- ☐ 4. Purchaser is a/an: \_\_\_\_\_ holding Sales Tax Exemption Number \_\_\_\_\_
- ☐ 5. Property or services will be used directly and predominately by purchaser performing a public utility service.
  - ☐ PA Public Utility Commission PUC Number \_\_\_\_\_ and/or ☐ U.S. Department of Transportation MC/MX \_\_\_\_\_
- ☐ 6. Exempt wrapping supplies, Account ID \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).
- ☐ 7. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).
- ☐ 8. Other \_\_\_\_\_  
(Explain in detail. Additional space on reverse side).

# Box #1: Limited Business Exemption



Manufacturing



Mining



Dairying



Processing



Farming



Shipbuilding



Timbering

## Box #2: Government Entities



- Federal and state agencies
- Instrumentalities
- Political subdivisions
- Municipal authorities

## Box #3: Goods & Services for Resale



- Retailers
  - Sales Tax Number = 8 digit issued by Department of Revenue
- Wholesalers
  - Wholesale Number = 8 digit number issued by Department of Revenue that usually begins with the digits “67” or “95”

**NOTE:** Must provide explanation in Box #8 if no number is available

## Box #4: Qualifying exemption Number



- Institution of Purely Public Charity
  - 8 digit number beginning with “75”
- School Districts
  - 8 digit number issued by DOR
- Direct Pay Permit Holder
  - 5 digit direct pay number
- Individual’s Holding Diplomatic IDs
  - Diplomatic tax exemption number listed on card issued by OFM
- Keystone Opportunity Zones or Strategic Development Zones
  - 8 digit number beginning with “72”
- Tourist Promotion Agency

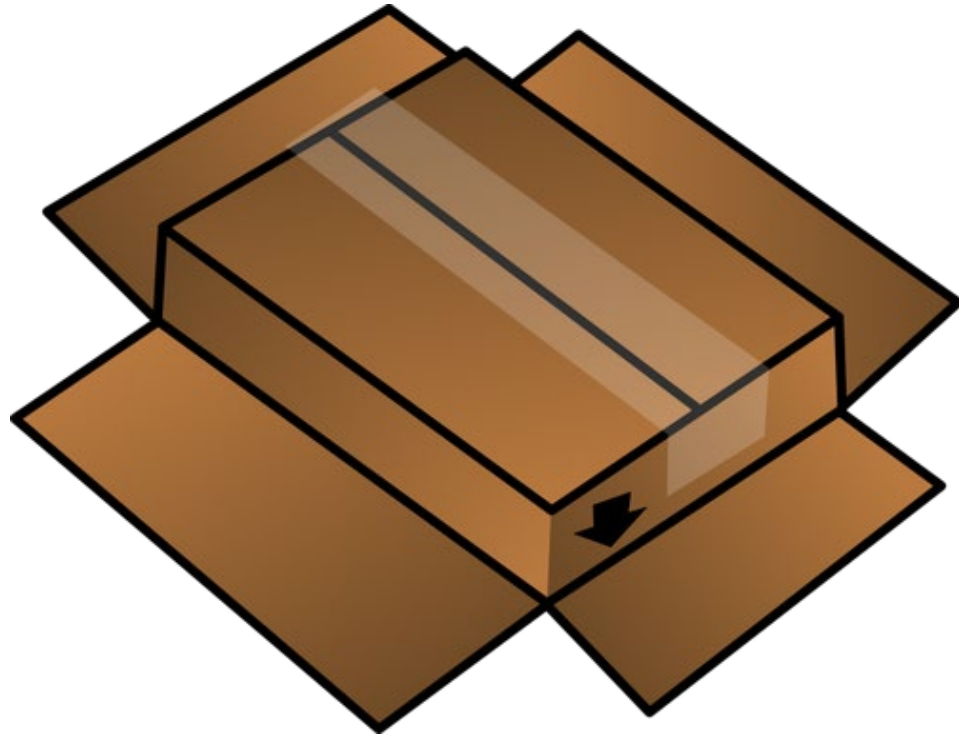
## Box #5: Public Utility Services



- **Carriers operating in interstate commerce or carrier who transports regulated commodities for hire in interstate commerce**
  - MC/MX number issued by the US Department of Transportation
- **Businesses that provide electricity, natural gas, telecommunications, water/waste water or transportation**
  - Public Utility Commission issued number



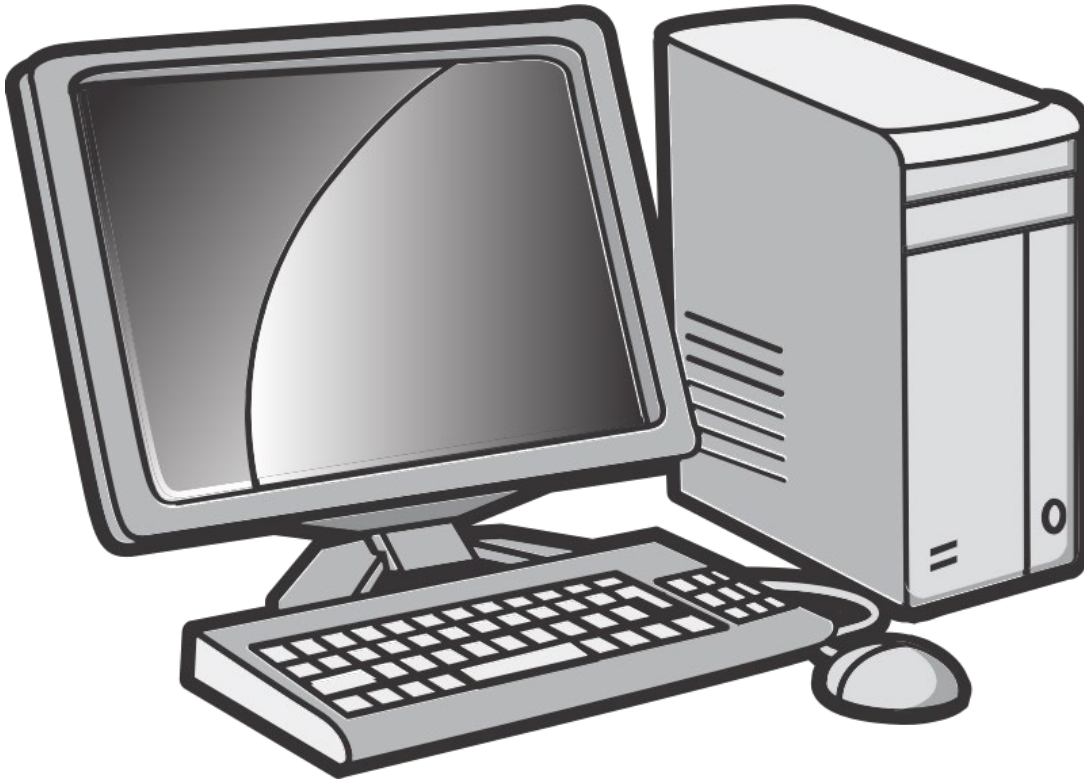
## Box #6: Wrapping Supplies



### Includes:

- Aluminum Foil
- Food Bags
- Plastic Wraps
- Tape
- Corrugated Boxes
- Shipping Labels
- Foam Peanuts
- Twine

## Box #7: Canned Computer Software



- Must be directly utilized in conducting the business of banking.
- In addition, it must be purchased by a financial institution subject to the *Bank and Trust Company Shares Tax* or the *Mutual Thrift Institutions Tax*.

## Box #8: Other



- Exemption does not fall under one of the other options listed.

# Purchaser Information

Name of Purchaser or Lessee	Signature <b>Please sign after printing.</b>	EIN	Date
Street	City	State	ZIP Code

- Must provide name, address and EIN
- Signature required to confirm ownership
- Date required to prove certificate was in seller possession within mandatory 60 days.

The background of the slide is a light cream color, densely populated with various geometric shapes including hexagons, circles, and plus signs in shades of light blue and grey. A solid dark blue horizontal band runs across the top, and a wavy, irregular dark blue shape is at the bottom. A large, dark blue rectangular box with a thin white border is centered on the slide, containing the text "Seller's Acceptance" in white.

# Seller's Acceptance

## “Good faith” means:



- certificate has been properly completed
- certificate shall be in the seller's possession within 60 days from the date of the sale
- certificate does not contain information which is knowingly false
- property or service being purchased is consistent with the exemption claimed by the purchaser.

# Verifying Exemption Numbers:

## Sales, Use & Hotel Occupancy Tax Licenses and Certificates Current Monthly County Revenue

### Licenses & Certificates

This dataset contains the list of sales tax licenses, exemption and wholesaler certificates as maintained by the Department of Revenue (DOR) that are active. For the purposes of this dataset, active status indicates vendors that currently have filing  
[More](#)

Tags [dor](#), [license](#), [certificate](#), [revenue](#), [exemption](#), and 2



The screenshot shows the Pennsylvania PUC website. The header includes the PUC logo and navigation links: CONSUMER INFO, UTILITY & INDUSTRY, FILING & RESOURCES, ABOUT PUC, and CONTACT US. The main content area is titled 'Utility/Authority Search' and includes a search form with fields for 'Authority/Service Type' and 'Authority Status'. A note states: 'Please note that this search returns docketed cases and consumer complaints filed on or before February 15, 2018. This is a temporary issue that we are aware of and are in the process of correcting. In the interim, the Search or New Case search can be used to retrieve'.

PA Sales Tax & Exemption Numbers:  
[data.pa.gov](https://data.pa.gov)

PA PUC Numbers:  
[www.puc.state.pa.us](http://www.puc.state.pa.us)



The screenshot shows the SAFER System website. The header includes the FMCSA logo and the title 'Safety and Fitness Electronic Records (SAFER) System'. The main content area is titled 'Company Snapshot' and includes a search form with fields for 'USDOT Number', 'MC/MX Number', and 'Name'. A note states: 'The Company Snapshot is a concise electronic record of a company's identification, size, commodity information, and safety record, including the safety rating (if any), a roadside out-of-service inspection summary, and crash information. The Company Snapshot is of charge.'

MC/MX Number:  
[safer.fmcsa.dot.gov](https://safer.fmcsa.dot.gov)





START

# PENNSYLVANIA EXEMPTION CERTIFICATE

- ☐ STATE AND LOCAL SALES AND USE TAX  
☐ STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX  
☐ PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)  
☐ VEHICLE RENTAL TAX (VRT)  
☐ ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX \*

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

(Please Print or Type)  
**Read Instructions**  
**On Reverse Carefully**

**THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

**CHECK ONE:** ☐ PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)  
☐ PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

**Name of Seller, Vendor or Lessor**

Street City State ZIP Code

**NOTE:** Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

**FORM MV-1**, Application for Certificate of Title (first-time registrations)

**FORM MV-4ST**, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate are **exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).

- ☐ 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of:    
☐ 2. Purchaser is a/an:    
☐ 3. Property will be resold under Account ID   (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).  
☐ 4. Purchaser is a/an:   holding Sales Tax Exemption Number    
☐ 5. Property or services will be used directly and predominately by purchaser performing a public utility service.  
☐ PA Public Utility Commission PUC Number   and/or ☐ U.S. Department of Transportation MC/MX    
☐ 6. Exempt wrapping supplies, Account ID   (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).  
☐ 7. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).  
☐ 8. Other    
(Explain in detail. Additional space on reverse side).

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

**Name of Purchaser or Lessee** Signature EIN Date  
Please sign after printing.

Street City State ZIP Code

## 1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

## 2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.

## 3. RETENTION:

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.

**⚠ IMPORTANT: DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**

## 4. NONPROFIT EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75000000).

[Reset Entire Form](#)

[TOP OF PAGE](#)

[NEXT PAGE](#)

[PRINT](#)

# Common Mistakes to Avoid:

- Incorrect claim type
- Incorrect exemption number
- Missing signature
- Missing date

## UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 2—4. The issuer and the recipient have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: \_\_\_\_\_

Address: \_\_\_\_\_

I certify that: \_\_\_\_\_ is engaged as a registered  
Name of Firm (Buyer): \_\_\_\_\_ ☐ Wholesaler  
Address: \_\_\_\_\_ ☐ Retailer  
\_\_\_\_\_ ☐ Manufacturer  
\_\_\_\_\_ ☐ Seller (California)  
\_\_\_\_\_ ☐ Lessor (see notes on pages 2—4)  
\_\_\_\_\_ ☐ Other (Specify) \_\_\_\_\_

and is registered with the below-listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) the following:

Description of Business: \_\_\_\_\_

General description of tangible property or taxable services to be purchased from the Seller: \_\_\_\_\_

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL <sup>1</sup>		MO <sup>16</sup>	
AR		NE <sup>15</sup>	
AZ <sup>2</sup>		NV	
CA <sup>3</sup>		NJ	
CO <sup>4</sup>		NM <sup>4,17</sup>	
CT <sup>5</sup>		NC <sup>18</sup>	
FL <sup>6</sup>		ND	
GA <sup>7</sup>		OH <sup>19</sup>	
HI <sup>8</sup>		OK <sup>20</sup>	
ID		PA <sup>21</sup>	
IL <sup>4,9</sup>		RI <sup>22</sup>	
IA		SC	
KS		SD <sup>23</sup>	
KY <sup>10</sup>		TN	
ME <sup>11</sup>		TX <sup>24</sup>	
MD <sup>12</sup>		UT	
MI <sup>13</sup>		VT	
MN <sup>14</sup>		WA <sup>25</sup>	
		WI <sup>16</sup>	

I further certify that if any property or service so purchased tax free is used or consumed as to make it subject to a Sales or Use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by thee city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: \_\_\_\_\_  
(Owner, Partner, or Corporate Officer, or other authorized signer)

Title: \_\_\_\_\_  
Date: \_\_\_\_\_

# Multistate Tax Commission (MTC):

- "Blanket" resale certificate
- No PA sales tax number needed
- Must be a properly filled out to satisfy requirements
- Seller may be unwilling to accept this certificate if you are not registered to collect sales tax in the state(s) where your customers are located

The background of the slide is a light cream color with a repeating pattern of various geometric shapes and symbols. These include hexagons, circles, plus signs, minus signs, and dotted lines in shades of blue, purple, and gold. The pattern is dense and covers the entire background. A dark blue header bar is at the top, and a dark blue footer bar is at the bottom, both with a gold-colored wavy border. A large, dark blue rectangular box with a white border is centered on the slide, containing the title text.

# Keeping Good Records

# Maintaining an Exemption Certificate File:



- Must keep for 4 years
- Maintain in a way to easily match to sale
- Write purchaser's account number on the certificate
- Do not return to the Department of Revenue

The background of the slide is a light cream color, densely populated with various small, faint geometric shapes. These include hexagons, circles, plus signs, minus signs, and dotted lines, scattered across the entire surface. At the top and bottom of the slide, there are horizontal bands of color: a mustard yellow band at the top and a dark blue band at the bottom. In the center of the slide, there is a large, dark blue rectangular box with a thin white border. Inside this box, the text "Review: Accept or Reject?" is written in a white, sans-serif font.

Review: Accept or Reject?



START

# PENNSYLVANIA EXEMPTION CERTIFICATE

- ☒ STATE AND LOCAL SALES AND USE TAX
- ☐ STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX
- ☐ PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- ☐ VEHICLE RENTAL TAX (VRT)
- ☐ ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX \*

This form cannot be used to  
obtain a Sales Tax Account  
ID, PTA Account ID or Exempt  
Status.

(Please Print or Type)  
**Read Instructions  
On Reverse Carefully**

**THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

**CHECK ONE:** ☒ **PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)**  
☐ **PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)**

**Name of Seller, Vendor or Lessor**

Lovely Floral Shop

Street 16 Daisy Lane	City Anycity	State PA	ZIP Code 11111
-------------------------	-----------------	-------------	-------------------

**NOTE:** Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

**FORM MV-1, Application for Certificate of Title (first-time registrations)**

**FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)**

Property and services purchased or leased using this certificate **are exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).

- ☐ 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: 75-111111
- ☐ 2. Purchaser is also: House of worship
- ☐ 3. Property will be resold under Account ID \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).
- ☐ 4. Purchaser is also: \_\_\_\_\_ holding Sales Tax Exemption Number \_\_\_\_\_
- ☐ 5. Property or services will be used directly and predominately by purchaser performing a public utility service.  
☐ PA Public Utility Commission PUC Number \_\_\_\_\_ and/or ☐ U.S. Department of Transportation MCMX \_\_\_\_\_
- ☐ 6. Exempt wrapping supplies, Account ID \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).
- ☐ 7. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).
- ☐ 8. Other \_\_\_\_\_  
(Explain in detail. Additional space on reverse side).

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

<b>Name of Purchaser or Lessee</b> David Moses	<b>Signature</b> <i>David Moses</i>	<b>EIN</b> _____	<b>Date</b> 04/01/2020
Street 6 Home Street	City Barn	State PA	ZIP Code 00001

1. ACCEPTANCE AND VALIDITY:

# Business Supply Company

# INVOICE

INVOICE #	DATE
691A	03/01/2020

**BILL TO**

David Moses  
6 Home Street  
Barn, PA 00000

**Deliver to**

City Church  
10 Country Rd  
Barn, PA 00000

DESCRIPTION	AMOUNT
Premium Carnation	\$250.00
Poppy Basket Spray	\$ .00
	\$ .00
<i>Note: Paid by personal check #44436</i>	
Thank you for your business!	<b>TOTAL</b> \$ <b>\$250.00</b>

If you have any questions about this invoice, please contact  
[Name, Phone, email@address.com]





START

# PENNSYLVANIA EXEMPTION CERTIFICATE

- ☒ STATE AND LOCAL SALES AND USE TAX
- ☐ STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX
- ☐ PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- ☐ VEHICLE RENTAL TAX (VRT)
- ☐ ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX \*

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

(Please Print or Type)  
**Read Instructions  
On Reverse Carefully**

**THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

**CHECK ONE:** ☒ **PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)**  
☐ **PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)**

**Name of Seller, Vendor or Lessor**

Basic Appliance Store

Street 55 Electric Avenue	City Anycity	State PA	ZIP Code 11111
------------------------------	-----------------	-------------	-------------------

**NOTE:** Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

**FORM MV-1, Application for Certificate of Title (first-time registrations)**

**FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)**

Property and services purchased or leased using this certificate **are exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).

- ☐ 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: \_\_\_\_\_
- ☐ 2. Purchaser is a/an: \_\_\_\_\_
- ☐ 3. Property will be resold under Account ID 00000000 (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).
- ☐ 4. Purchaser is a/an: \_\_\_\_\_ holding Sales Tax Exemption Number \_\_\_\_\_
- ☐ 5. Property or services will be used directly and predominately by purchaser performing a public utility service.  
☐ PA Public Utility Commission PUC Number \_\_\_\_\_ and/or ☐ U.S. Department of Transportation MC/MX \_\_\_\_\_
- ☐ 6. Exempt wrapping supplies, Account ID \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).
- ☐ 7. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).
- ☐ 8. Other \_\_\_\_\_  
 (Explain in detail. Additional space on reverse side).

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

<b>Name of Purchaser or Lessee</b> City Restaurant	<b>Signature</b> <i>Charlie Cook</i>	<b>EIN</b> 11-1111111	<b>Date</b> 04/01/2020
Street 1 Main Road	City Anytown	State PA	ZIP Code 00002

## Basic Appliance Store

**BILL TO**

City Restaurant  
6 Home Street  
Barn, PA 00000

## INVOICE

INVOICE #	DATE
77793	03/01/2020

**Deliver to**

Same

DESCRIPTION	AMOUNT
Electroland 1000 Smart TV	\$1850.00
PA Sales Tax	\$ .00
<b>Exemption certificate on file</b>	
Thank you for your business!	<b>TOTAL</b> \$ <b>\$1850.00</b>

If you have any questions about this invoice, please contact  
 [Name, Phone, email@address.com]





START

# PENNSYLVANIA EXEMPTION CERTIFICATE

- ☒ STATE AND LOCAL SALES AND USE TAX  
☒ STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX  
☐ PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)  
☐ VEHICLE RENTAL TAX (VRT)  
☐ ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX \*

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

(Please Print or Type)  
**Read Instructions  
 On Reverse Carefully**

**THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

**CHECK ONE:** ☐ PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)  
☒ PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

**Name of Seller, Vendor or Lessor**

My Town Auto Service Center

Street 25 Ventura Highway	City Philadelphia	State PA	ZIP Code 11111
------------------------------	----------------------	-------------	-------------------

**NOTE:** Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

**FORM MV-1**, Application for Certificate of Title (first-time registrations)

**FORM MV-4ST**, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate are **exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).

- ☐ 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: \_\_\_\_\_  
☐ 2. Purchaser is a/an: \_\_\_\_\_  
☐ 3. Property will be resold under Account ID \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).  
☐ 4. Purchaser is a/an: \_\_\_\_\_ holding Sales Tax Exemption Number \_\_\_\_\_  
☒ 5. Property or services will be used directly and predominately by purchaser performing a public utility service.  
☒ PA Public Utility Commission PUC Number 00000000 and/or ☐ U.S. Department of Transportation MC/MX \_\_\_\_\_  
☐ 6. Exempt wrapping supplies, Account ID \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).  
☐ 7. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).  
☐ 8. Other \_\_\_\_\_  
 (Explain in detail. Additional space on reverse side).

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

<b>Name of Purchaser or Lessee</b> Neighborhood Trucker	Signature <i>Bill Smith</i>	EIN 11-1111111	Date 04/01/2020
Street 1 Main Road	City Anytown	State PA	ZIP Code 00002

# My Town Auto Service

# INVOICE

INVOICE #	DATE
22B311	03/01/2020

**BILL TO**

Neighborhood Trucker  
 1 Main Road  
 Anytown, PA 00000

**Deliver to**

DESCRIPTION	AMOUNT
Sales and Installation of 4 Starbright Headlights Chevy 12ft Box Truck VIN 23#####	\$2700.00
PA Sales Tax	\$ .00
Thank you for your business!	<b>TOTAL</b> \$2700.00

If you have any questions about this invoice, please contact  
 [Name, Phone, email@address.com]

The background of the slide is a light cream color, densely populated with various geometric shapes in muted tones of blue, purple, and gold. These shapes include hexagons, circles, plus signs, minus signs, and dotted lines, creating a complex, patterned effect. At the top and bottom of the slide, there are solid horizontal bands of gold and dark blue. A large, dark blue rectangular box with a thin white border is centered on the slide, containing the word "Summary" in white text.

# Summary

- Exemption Certificate is used to validate nontaxed sales
- Exemption Certificate is accepted in good faith and can be denied by the seller at any time
- Seller must keep on file for 4 years
- Maintain in a way to easily match to sale
- Do not return to the Department of Revenue

The background of the slide is a light cream color, densely populated with various small, faint geometric shapes. These include hexagons, circles, plus signs, minus signs, and dotted lines, scattered across the entire surface. At the very top and bottom of the slide, there are horizontal bands of color: a mustard yellow band at the top and a dark blue band at the bottom. Centered on the slide is a large, dark blue rectangular box with a thin white border. Inside this box, the words "Thank you!" are written in a clean, white, sans-serif font.

Thank you!