

EXCISE TAX EXEMPTION CERTIFICATE EXAMPLE

(Your Dept Letterhead here)

(For use by states, territories, or its political subdivisions thereof, or District of Columbia)

(Date) _____, 19 _____.

I hereby certify that I am _____ of _____; (Title of Of.cer) (State or Local Government) that I am authorized to execute this certificate; and that (check applicable type of certificate): The article or articles specified in the accompanying order, or on the reverse side hereof, (or) All orders placed by the purchaser for the period commencing _____ and ending (Date) _____ (period not to exceed 12 calendar quarters), are, or will be, purchased from (Date) _____ for the exclusive use of _____ of (Name of Manufacturer) (Governmental Unit) _____ . (State or Local Government)

I understand that the exemption from tax in the case of sales of articles under this exemption certificate to a State, etc., is limited to the sale of articles purchased for its exclusive use. I understand that fraudulent use of this certificate for the purpose of securing this exemption will subject me and all parties making such fraudulent use of this certificate to all applicable criminal penalties under the Internal Revenue Code.

SIGNATURE
ADDRESS

A sale of an article to a State or local government for resale is not considered to be a sale for the "exclusive use" of State or local government, within the meaning of section 4221 (a) (4) of the code, and, therefore, such sales may not be made tax-free. Such sales may not be made tax-free even if the resales are made to government employees, or the article is an item of equipment the employee is required to possess in carrying out his/her duties.