

(Select the reason for your Exemption from the list below and enter the type of operation or organization on the appropriate line on the face of this Exemption Certificate.) **ALL REQUIRED INFORMATION AND NUMBERS MUST BE SUPPLIED OR CERTIFICATE IS VOID AND THE SELLER WILL BE HELD LIABLE FOR THE TAX. IF THE PURCHASER DOES NOT HOLD A SALES AND USE TAX LICENSE ISSUED BY THE DEPARTMENT, ATTACH A STATEMENT EXPLAINING WHY SUCH A LICENSE IS NOT REQUIRED.**

EXEMPTION REASONS

- 1.) Property and/or services will be directly used by purchaser in performing purchaser's operation of:
- Manufacturer ● Miner ● Dairying Operator ● Ship Cleaner ● Processer ● Farmer ● Shipbuilder

This exemption is not valid for property or services for use in (a) construction, improvement, or maintenance of any real property; (b) maintenance of personal property; or (c) managerial, administrative, supervisory, sales, delivery, warehousing, or other non-operational activities.

- A. Purchaser is a/an:
- Instrumentality of the Commonwealth.
 - Political subdivision of the Commonwealth.
 - Municipal Authority created under the "Municipal Authority Acts of 1935 or 1945."
 - Electric Co-operative Corporation created under the "Electric Co-operative Corporation Act."
 - Co-operative Agricultural Association required to pay Corporate Net Income Tax under the Act of May 23, 1945, P.L. 893, as amended."
 - State or Federal Credit Union
 - Federal Instrumentality
 - *● School Bus Operator

* Exemption limited to the purchase of parts for or the repair and maintenance services upon vehicles licensed as school buses by the Department of Transportation.

2.) Property and/or services will be resold or rented in ordinary course of purchaser's business conducted under Pennsylvania Sales Tax License. If purchaser has no Pennsylvania Sales Tax License Number, attach a statement explaining why such number is not required. This Exemption is valid for property or services to be resold (1) in original form or (2) as an ingredient or component of other property to be sold, leased, or shipped outside the Commonwealth by the purchaser here named.

3.) Purchaser operates vessels outside Pennsylvania waters.

4.) Special exemptions

- A. Religious Organization - Exemption No. _____
- B. Volunteer Fireman's Organization - Exemption No. _____
- C. Non-profit Educational Institution - Exemption No. _____
- D. Charitable Organization - Exemption No. _____
- E. Direct Pay Permit Holder - Permit No. _____
- F. Individual Holding Diplomatic - Federal Exemp. No. _____
- G. School District Holding - Exemption No. _____
- *H. Tourist Promotion Agency - Exemption No. _____

* Exemption limited to the purchase of promotional materials for distribution to the public.

Exemption limited to purchase of tangible personal property for use and not for sale. The exempt organization or institution must meet the specific definition found in Regulation 205. This Exemption is not valid for property or services for use in (1) construction, improvement, or maintenance of any real property, except supplies and materials used for routine repair or maintenance of the real estate; or (2) any unrelated activities or operation of a public trade or business. The Exemption Number must be provided.

5.) Property and/or services will be directly used by purchaser in the production, delivery, or rendition of public utility service as provided by Section 201(k) of the code. Purchaser presently has on file Tariff of Rates with (check one or both);

- Pennsylvania Public Utility Commission and/or
- Interstate Commerce Commission

A contract carrier is not entitled to this Exemption and a "Schedule of Charges" filed by such carrier does not satisfy this requirement. This Exemption is not valid for property or services for use in (1) construction, improvement, or maintenance of buildings; or (2) managerial, administrative, supervisory, sales, or other non-operational activities; or (3) construction materials used to construct, reconstruct, remodel, repair, or maintain facilities not used directly in production, delivery, or rendition of public utility service; or (4) tools and equipment used but not installed in maintenance of facilities used in production, delivery, or rendition of public utility service.

6.) Vendor/Seller purchasing wrapping supplies and non-returnable containers for use in wrapping (without charge) property sold to others. If purchaser has no Pennsylvania Sales Tax License Number, attach a statement explaining why a number is not required.

7.) Other (Explain in detail. Attach a separate sheet of paper if more space is required.) _____

NOTE: To register any motor vehicle, trailer, semi-trailer, or tractor with the Pennsylvania Department of Transportation, Bureau of Motor Vehicles and Licensing, use **FORM MV-1 "Application for Certificate of Title"** for "first time" registrations and **FORM MV-2 "Application for Certificate of Title"** for all other registrations.