OKLAHOMA
Tax Commission

Oklahoma Sales Tax Vendor Responsibilities Exempt Sales

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Publication D
Revised January 2023

A MESSAGE FROM THE OKLAHOMA TAX COMMISSION

Dear Vendor,

This packet contains the rules concerning tax exempt sales and examples of the exemption documents that are either issued or approved by the Oklahoma Tax Commission.

Personal Use of Sales Tax Exemption Permit Prohibited

Section 1356.2 of the Oklahoma Statutes [HB 2510 (2012)] prohibits a person from claiming a sales tax exemption granted an organization pursuant to Section 1356 or 1357 of Title 68 in order to make a purchase exempt from sales tax for his/her personal use and further provides that any person who knowingly makes a purchase in violation thereof shall be guilty of a misdemeanor, subject to a fine equal to double the amount of sales tax involved and/or incarceration for not more than 60 days. Violators shall also be subject to an administrative fine of not more than $500 which shall be deposited to the General Revenue Fund.

Vendors may be relieved of sales tax liability on exempt sales if, at or before the time of sale, they obtain and retain properly executed documents as evidence of the sales tax exemption.

Vendors should obtain the necessary document for each exempt sale and retain the document with the sales invoice for a period of 3 years from the date of invoice or date of sales tax remittance, whichever is later. If you are making a series of exempt sales to the same person, you may obtain the documentation and keep it on file. During daily business operations, you may be presented with a variety of documents from exempt purchasers. If you have any questions concerning the validity of a document or a claimed exemption, or need to **verify sales tax and agricultural exemption permits** - contact 405.521.3160.

“A vendor **who holds a current sales tax permit** may obtain a file of all sales tax permit holders by filing Form 13-98 and remitting a fee of $150.00 annually. This file is updated monthly. This form may be obtained from our website at tax.ok.gov.

Sincerely,
Oklahoma Tax Commission

EXEMPTION NOTICE • EXEMPTION NOTICE • EXEMPTION NOTICE • EXEMPTION NOTICE • EXEMPTION NOTICE

This Vendor Cooperates With the Oklahoma Tax Commission to Verify Purchaser Liability

The Oklahoma Sales Tax Code requires every vendor in this state to collect the appropriate amount of state and local sales taxes as imposed by law.

Vendors are held liable for the collection and remittance of these taxes unless the purchaser timely provides the vendor with documentation that the purchaser is exempt from the payment of sales taxes.

Oklahoma law also provides that, if the Oklahoma Tax Commission finds that a purchaser improperly presents exemption documents or uses the property for a non-exempt purpose, the purchaser shall be liable for the tax and can be assessed a $500 fine. If this occurs, the Oklahoma Tax Commission may pursue collection from the purchaser and the vendor shall not be held liable for the tax.

OKLAHOMA
Tax Commission

This page was intentionally left blank so that the notice on the opposite side can be cut out and posted by vendors without any loss of information.

EXCERPTS FROM OKLAHOMA TAX COMMISSION PERMANENT RULES

Rule 710:65-3-33.
Records required to support deductions from gross receipts for purposes of calculating sales tax:

(a) Supporting records required. Where the nature of a business is such that charge and time sales are made, or where the nature of the business is such that a portion of its sales are for resale, or are within the protection of the Commerce Clause of the Constitution of the United States, or consist of services, or are made to exempt churches, to a government body, or are exempt from the tax on some other ground, then such records as will clearly indicate the information required in filing returns must be kept.

(b) Complete and detailed records required. To support deductions made on the tax return, such as sales for resale, sales within the protection of the Commerce Clause of the Constitution of the United States, sales made to churches, or sales made to any government body, the vendor's records for each transaction for which is claimed shall be in detail sufficient to show:

(1) The name and address of the customer,
(2) The character of the transaction,
(3) The date,
(4) The amount of gross receipts or gross proceeds, and
(5) Such other information as may be necessary to establish the nontaxable character of such transaction under the Sales Tax Code.

(c) Purchaser resale number requirement. Anyone claiming a sale for resale exemption shall also keep a record of the purchaser's resale number issued by the Commission. The failure to obtain and keep a record of the purchaser's resale number shall create a presumption that the sale was not a sale for resale. The vendor may, however, present other documentary evidence from its books and records to overcome this presumption. **[See: 68 O.S. §1365(C)] [Source: Amended at 11 Ok Reg 3521, effective 6/26/94]**

Rule 710:65-7-6.
Vendors' or certified service providers' relief from liability and duty to collect sales tax.

(a) Presumption of taxability. All sales are presumed to be subject to sales tax unless specifically exempted by the Sales Tax Code. Vendors are liable for the sales tax collected as well as for tax that should have been collected.

(b) When vendor or certified service provider may be relieved of liability. A vendor or certified service provider shall be relieved of any liability for the tax and of the duty to collect imposed by Section 1361 of Title 68 of the Oklahoma Statutes if the vendor, in good faith, timely accepts from a consumer, properly completed documentation certified by the Oklahoma Tax Commission that such consumer is exempt from the taxes levied by the Oklahoma Sales Tax Code.

(c) General requirements. Three requirements must be met before the vendor or certified service provider is relieved of liability.

(1) **Vendor or certified service provider good faith.** Good faith requires that the vendor strictly comply with statutory requirements.
(2) **Timely acceptance from a consumer.** Timely acceptance from a consumer requires that documentation be in the possession of the vendor within ninety (90) days subsequent to the date of sale. In the case of continued sales to the same purchaser, the vendor must have, on file, a sales tax permit, card, or exemption letter for each renewal interval. If no renewal interval is provided by statute, the renewal period will be deemed three (3) years, except in the case of entities with specific statutory exemptions who have established eligibility as set out in 710:65-7-15 and 710:65-7-17 through 710:65-7-19.
(3) **Properly completed documentation certified by the Oklahoma Tax Commission.** Examples of properly completed documentation certified by the Oklahoma Tax Commission are described in 710:65-7-8 through 710:65-7-15 and 710:65-7-17 through 710:65-7-19.

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(d) When vendor or certified service provider may not be relieved of liability. Relief from liability for the tax and of the duty to collect imposed by Section 1361 of Title 68 shall not apply to:

(1) a seller or certified service provider who fraudulently fails to collect tax;
(2) a seller who solicits purchasers to participate in the unlawful claim of an exemption; or
(3) a seller who accepts an exemption certificate when the purchaser claims an entity-based exemption when:
  (A) the subject of the transaction sought to be covered by the exemption certificate is actually received by the purchaser at a location operated by the seller; and
  (B) the Tax Commission provides an exemption certificate that clearly and affirmatively indicates that the claimed exemption is not available in this state.

(e) Specific applications. The items of information described in 710:65-7-8 through 710:65-7-15 and 710:65-7-17 through 710:65-7-19 shall constitute minimum requirements to establish "properly completed documentation certified by the Tax Commission" for each respective category of purchasers.

Rule 710:65-7-8.
Sales for resale. In the case of sales for resale, items set out in this section are required to establish properly completed documentation:

(1) A **copy** of the purchaser's sales tax permit, **or if unavailable**, the purchaser's name, address, sales tax permit number, and its date of expiration. If a copy of the sales tax permit is unavailable, and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6;
(2) A statement that the articles purchased are purchased for resale;
(3) The signature of the purchaser or a person authorized to legally bind the purchaser;
(4) Certification on the face of the invoice, bill or sales slip or by a separate document, that says the purchaser is engaged in reselling the articles purchased; and,
(5) In cases where purchases are made on regular basis, and the certification indicates that all purchases are for resale, then subsequent purchases may be made without further certification until the expiration date of the permit.

Rule 710:65-7-9.
Sales to a manufacturer. In the case of sales to purchasers claiming exemption for manufacturing, the vendor must obtain a **copy** of the purchaser's manufacturer's exemption permit issued pursuant to 68 O.S. § 1359.2 (hereafter referred to as "Sales/Manufacturers Permit"), **or if unavailable**, the name, address, and Sales/Manufacturers Permit number of the purchaser **or**, a statement that contains the information that would appear on the Sales/Manufacturers Permit. If a copy of the Sales/Manufacturers Permit is unavailable and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6.

Rule 710:65-7-10.
Sales made pursuant to a direct payment permit. In the case of sales made to purchasers claiming deferral pursuant to a direct payment permit, the vendor must obtain the items of information described in this section:

(1) A **copy** of the purchaser's Direct Payment Permit (DPP), **or if unavailable**, the purchaser's name, address, DPP number, and its date of expiration. If a copy of the Direct Payment Permit is unavailable and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6;
(2) A statement that the permit-holder claims deferral of the payment of any applicable state and local sales or use taxes upon its purchases of taxable tangible personal property or services;
(3) A statement that the articles purchased are for use in the purchaser's Oklahoma enterprises, and not for resale; and,
(4) The signature of the purchaser or a person authorized to legally bind the purchaser, and date signed.

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Rule 710:65-7-17.
Sales to disabled veterans receiving compensation at the 100% rate. In the case of a purchaser claiming exemption from sales tax pursuant to the exemption allowed by 68 O.S. §1357(34), the vendor must obtain either a copy of the exemption card issued the purchaser by the Tax Commission or the purchaser's name, address, and exemption number.

In addition the statutes cite the following:

Title 68, Section 1361.1. Consumer exempt from tax - Liability of vendor.

(1) If a vendor, in good faith, timely accepts from a consumer properly completed documentation certified by the Oklahoma Tax Commission that such consumer is exempt from the taxes levied by the Oklahoma Sales Tax Code, the vendor shall be relieved of any liability for any sales tax or the duty to collect any sales tax imposed by the provisions of Section 1361 of this title upon such vendor with respect to such sale.
(2) A vendor who has actual knowledge that a consumer is entitled to an exemption under paragraph 34 of Section 1357 of this title and who willfully or intentionally refuses to honor the exemption shall be punished by an administrative fine of Five Hundred Dollars ($500.00) per offense.

Title 68, Section 1361.2. Disabled veterans' exemption - Proof of eligibility required.
In order to claim the exemption authorized by paragraph 34 of Section 1357 of Title 68 of the Oklahoma Statutes, the person to whom the sale is made shall be required to furnish the vendor proof of eligibility for the exemption as issued by the Oklahoma Tax Commission. All vendors shall honor the proof of eligibility for sales tax exemption and sales for the benefit of the disabled veteran to a person providing such proof shall be exempt from the tax levied pursuant to the Oklahoma Sales Tax Code.

Rule 710:65-7-11.
Sales for agricultural purposes. In the case of a claimed agricultural exemption, the vendor must obtain the items of information set out in this paragraph:

(1) A **copy** of the agricultural exemption permit card;
(2) In the circumstances defined in (A) and (B) of this subparagraph, certification on the face of the invoice or sales ticket is required:
  (A) From any person purchasing feed for horses, mules, or draft animals used directly in the production and marketing of agricultural products; **or**
  (B) From any person who is making purchases of materials, supplies, or equipment to be used in the construction of livestock facilities, including facilities for the production and storage of feed, pursuant to a contract with an agricultural permit holder. [See: 68 O.S.§1358(8) and 710:65-13-17]

Rule 710:65-7-12.
Sales to persons raising animals for resale. In the case persons regularly engaged in the business of raising animals for resale, the vendor must obtain the items of information set out in this paragraph:

(1) A **copy** of the purchaser's sales tax permit, **or if unavailable**, the purchaser's name, address, sales tax permit number, and its expiration date. If a copy of the Sales Tax Permit is unavailable and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6;
(2) A statement that the articles purchased are purchased for use in raising animals;
(3) The signature of the purchaser or a person authorized to legally bind the purchaser; and,
(4) Certification on the face of the invoice, bill or sales slip that says the purchaser is "regularly engaged in the business of raising animal life for resale and that the items being purchased exempt from sales tax are solely for business use."

Continued on page 8...

Rule 710:65-7-15.

Sales to entities with specific statutory exemptions. In the case of sales to purchasers claiming exemption based upon specific statutory authority, the vendor must obtain the information described in this subsection:

(1) A **copy** of the letter or card from the Oklahoma Tax Commission recognizing the entity as one which is statutorily exempt from sales tax on its purchases; and

(2) A signed statement that the purchase is **authorized by, and being made by**, the exempt entity, with funds of the exempt entity, and not by the individual; and,

(3) In the case of sales to **fire departments organized for unincorporated areas**, as defined in 18 O.S. § 592, certification on the face of the invoice or sales ticket is also required.

(4) In the case of purchases made by the federal government, charged pursuant to the GSA SmartCard program, no letter or card from the Commission is required, and 710:65-13-130 should be consulted to determine the taxability of the transaction.

(5) Below is a **non-inclusive** list of entities which may receive an exemption card or letter certifying or confirming a specific statutory exemption:

- Adjudicated Juveniles – Children's Home for [1356(21)]
- Agriculture Exemption [1358; 1358.1]
- Qualified Aircraft Maintenance Facility [1357(20) Amended by SB 1465 (2012) - effective July 1, 2012]
- Boys and Girls Clubs [1356(20)]
- Boy Scouts [1356(9)]
- Cable Television – Licensed Cable Television Operators [1359(9)]
- Campfire Girls [1356(9)]
- Career Technology Student Organization [1356(50)]
- Children's Homes Supported by Churches [1356(27)]
- Churches [1356(7)]
- City/County Trusts and Authorities [1356(1) or 60 O.S.Sec.176]
- Collection and Distribution Organization [1357(14.a.1)]
- Community-based Health Centers [1356(22d)]
- Community-based Autonomous Member [1356(57)]
- Community Health Charities [1356(61)]
- County Governments [1356(1)]
- Disabled American Veterans Department of Oklahoma [1356(28)]
- 100% Disabled Veteran [1357(34)]
- Un-remarried Surviving Spouse of 100% Disabled Veteran - Service Related Injuries [1357(34) Amended by SB 46 (2012) - effective August 24, 2012]
- Authorized Household Member of 100% Disabled Veteran [1357(34) Amended by HB 3509 - effective May 28, 2014]
- Disadvantaged Children – Cultural Organization for [1356(24)]
- Federal Credit Union – Federal Law [Title 12 U.S.C, Sec.1768]
- Federal Governments [1356(1)]
- Federally Qualified Health Care Facility [1356(22a)]
- Federally Recognized Indian Tribes
- Girl Scouts [1356(9)]
- Grand River Dam Authority [1356(10)]
- Independent Nonprofit Biomedical Research Foundation [1357(25)]
- Independent Nonprofit Community Blood Bank – Headquartered in this state [1357(25)]
- Indigent Health – Clinics receiving funds from the Indigent Health Care Revolving Fund [1356(22c)]
- Marine Corps League of Oklahoma [1356(78)]
- Meals on Wheels – Organization which provides prepared meals for home consumption to the elderly or homebound [1357(13a) Text as amended by Laws 2006, 2nd Ex. Sess., C. 44, Sec.5, eff. July 1, 2007.]
- Metropolitan Area Homeless Service Provider [1356(54)]
- Migrant Health Center [1356(22b)]

NOTE:
Bracketed numbers represent reference to Oklahoma Statutes. All are Title 68 unless otherwise noted.

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- Motion Picture/Television Production Companies [1357(23)]
- Municipal Governments [1356(1)]
- Museums – Accredited by the American Association of Museums [1356(25)]
- National Guard Association of Oklahoma [1356(77)]
- National Volunteer Women's Service Organization [1356(62)]
- Nonprofit Corporation Rural Water District [18 O.S. Sec.863]
- Oklahoma Coal Mining Companies [1359(13)]
- Older American – Organizations providing nutrition programs for the care and benefit of elderly persons [1357(13b) Text as amended by Laws 2006, 2nd Ex. Sess., C. 44, Sec.5, eff. July 1, 2007.]
- Organizations operating as collaborative community agencies in one location [1356(76)]
- Private Schools Elementary/Secondary [1356(11)]
- Private Schools Higher Education [1356(11)]
- PTA/PTO Organizations [1356(13a.6)]
- Public Nonprofit Rural Water District [82 O.S. Sec.1324.3; 68 O.S. 1356(10)]
- Public Schools [1356(13a.1)]
- Qualified Neighborhood Watch Organization [1356(53)]
- Radio/Television – Licensed Radio/Television Station for Broadcasting [1359(8)]
- Rural Electric Coops [18 O.S. Sec.437.25]
- State Governments [1356(1)]
- Veterans of Foreign Wars of the United States, Oklahoma Chapters [1356(64)]
- Volunteer Fire Department [1356.1 - 1356(17)]
- YMCA/YWCA [1356(63)]
- Youth Camps – Supported or Sponsored by Churches [1356(29)], and

Rule 710:65-7-13.
Vendors' responsibility - sales to contractors.

(a) **General rule.** Contractors are defined by statute as consumer/users and must pay sales tax on all taxable services and tangible personal property, including materials, supplies, and equipment purchased to develop, repair, alter, remodel, and improve real property.

(b) **Limited exceptions.** A contractor may make purchases based upon the exempt status of another entity only in the statutorily-limited circumstances described in this paragraph.

(1) A contractor who has a public contract, or a subcontractor to that public contract, with an Oklahoma municipality, county, public school district, an institution of the Oklahoma System of Higher Education, a rural water district, the Grand River Dam Authority, the Northeast Oklahoma Public Facilities Authority, the Oklahoma Municipal Power Authority, the City of Tulsa-Rogers County Port Authority, the Broken Bow Economic Development Authority, the Muskogee City-County Port Authority, the Oklahoma Ordnance Works Authority, the Durant Industrial Authority, the Ardmore Development Authority, the Oklahoma Department of Veterans Affairs, the Central Oklahoma Master Conservancy District, or Department of Central Services only when carrying out a public construction contract on behalf of the Oklahoma Department of Veterans Affairs may make purchases of tangible personal property or services, which are necessary for carrying out the public contract, exempt from sales tax.

(2) A contractor who has entered into a contract with a private institution of higher education or with a private elementary or secondary institution, may make purchases of tangible personal property or services, including materials, supplies and equipment used in the construction of buildings owned and used by the institution for educational purposes exempt from sales tax. However, the institution must be registered or accredited with the Oklahoma State Regents for Higher Education, the State Board of Education, or the State Department of Education.

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(3) A contractor who has contracted with an agricultural permit holder to construct a facility which will be used directly in the production of any livestock, including facilities used in the production and storage of feed for livestock owned by the agricultural permit holder, may make purchases of materials, supplies and equipment necessary to fulfill the contract, exempt from sales tax. [See: 710:65-7-11]

(4) A contractor may make purchases exempt from sales tax for use on campus construction projects for the benefit of institutions of the Oklahoma State System of Higher Education or private institutions of higher education accredited by the Oklahoma State Regents for Higher Education. The projects must be financed by or through the use of nonprofit entities which are exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code. Contractors claiming exemption for purchases to be used in a qualified campus construction project should obtain a letter certifying the exemption status from the Tax Commission by following the procedures set out in 710:65-13-210, and provide a copy of the letter to vendors, pursuant to subsection (g) of that rule. [See: 68 O.S. §1356(41)]

(5) A contractor may make purchases of machinery, equipment, fuels, and chemicals or other materials, exempt from sales tax, which will be incorporated into and directly used or consumed in the process of treatment of hazardous waste, pursuant to OAC 710:65-13-80. Contractors claiming exemption for purchases to be used to remediate hazardous wastes should obtain a letter certifying the exemption status from the Tax Commission by following the procedures set out in 710:65-13-80, and provide a copy of the letter to vendors, pursuant to subsection (f) of that rule.

(6) A contractor, or a subcontractor to such contractor, with whom a church has duly entered into a construction contract may make purchases of tangible personal property or services exempt from sales tax which are necessary for carrying out such construction contract.

(7) A contractor, or a subcontractor to such contractor, may make purchases of tangible personal property which is to be *consumed or incorporated in the construction or expansion of a facility for a corporation organized under Section 437 et seq. of Title 18 of the Oklahoma Statutes as a rural electric cooperative* exempt from sales tax.

(8) A contractor, or a subcontractor to such contractor, may make purchases of tangible personal property or services pursuant to a contractual relationship with a child care center, qualified for exemption pursuant 68 O.S. § 1356(69), for construction and improvement of buildings and other structures owned by the child care center and operated for educational purposes exempt from sales tax.

(9) A contractor, or a subcontractor to such contractor, may make purchases of tangible personal property or services exempt from sales tax pursuant to a contractual relationship with a manufacturer for the construction and improvement of manufacturing goods, wares, merchandise, property, machinery and equipment for use in a manufacturing operation classified under NAICS No. 324110 (Petroleum Refineries).

(c) **Documentation required for limited exceptions.** In the case of a sale to a contractor claiming exemption pursuant to subsections (b)(1), (b)(2), (b)(3), (b)(6), (b)(8) or (b)(9) of this Section, the vendor must obtain:

(1) A copy of the exemption letter or card issued to one of the entities described in (b) of this subsection;

(2) Documentation indicating the contractual relationship between the contractor and the entity; and,

(3) Certification by the purchaser, on the face of each invoice or sales receipt, setting out the name of the exempt entity, that the purchases are being made on behalf of the entity, and that they are necessary for the completion of the contract.

Rule 710:65-7-15.

Sales of trailers. In the case of a purchaser claiming exemption from sales tax on the purchase of a trailer pursuant to the exemption allowed by 68 O.S. § 1355(2), the vendor should obtain a statement, signed by the purchaser, or a person who may legally bind the purchaser, that Oklahoma Motor Vehicle Excise Tax will be paid on the purchase of the trailer in accordance with the provisions of Article 21 of Title 68 of the Oklahoma Statutes, and that if the excise tax is not so paid, the purchaser will be responsible for the sales tax due.

EXAMPLES OF SALES TAX AND EXEMPTION PERMITS

SALES TAX PERMIT

OKLAHOMA
Tax Commission

Questions on your permit? Refer to the Letter ID when contacting our office.

Date Issued: July 9, 2021
Letter ID: L0945641792
Taxpayer ID: **-***5612

JOHN DOE BUSINESS
300 E BROADWAY
OKLAHOMA CITY OK 73194-0001

ADM

One consolidated permit for multiple permit types.

Licenses/Permits at this Location
SALES TAX PERMIT

A unique number assigned to the account and is used when filing and remitting sales tax. If you have mulitple locations, all locations will use this number.

County OKLAHOMA COUNTY

Holders of an Oklahoma Sales Tax Permit will find notice of penalties for violation of the Oklahoma Sales Tax code at www.tax.ok.gov

If the sales tax permit at this location becomes invalid then all associated permits will become invalid. If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the Oklahoma Tax Commission for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

Sales Account ID
STS-15740582-04

Site Permit Number
584409088

A unique number which ties to the business physical location. If you have multiple locations then each location has its own number.

Business Location	Industry Code	City Code	Site Effective	Expires
J.D. TEST 300 E BROADWAY OKLAHOMA CITY OK 73194-0001	453220	5521	July 9, 2021	July 9, 2024

PLEASE POST IN CONSPICUOUS PLACE

Mark A. Wood, Chairman
Shelly L. Paulk, Vice Chairman
Charles T. Prater, Secretary-Member

Non-Transferable

Probationary permit terms.

This permit is a probationary permit for the first six (6) months after the permits issuance. After the probationary period has passed, this permit will be valid for an additional thirty (30) months unless you are notified of the Commissions refusal to extend the permit. You may not use the permit during the probationary period to obtain a commercial license plate for your motor vehicle.

The probationary permit will not automatically be renewed if (1) factual inaccuracies are included in the application, (2) you or any of the partners, officers or members of the entity holding the probationary permit are delinquent in the filing of tax returns and/or payment of taxes, or (3) you have purchased the business or stock of goods/assets from a business who has a tax liability.

EXAMPLE

Example of a sales tax permit. Rule #710:65-7-6 requires documentation, in addition to the information on the permit, be obtained in order for a vendor to be relieved of liability from sales tax on sales which are later found to be subject to sales tax.

EXAMPLES OF SALES TAX AND EXEMPTION PERMITS

SALES TAX EXEMPTION PERMIT

OKLAHOMA
Tax Commission

Date Issued: July 9, 2021
Letter ID: L1001904448
Taxpayer ID: **-***2145

THE CHURCH
2501 N LINCOLN BLVD
OKLAHOMA CITY OK 73194-0001

ADM

Oklahoma Exemption Permit
Church

*

Non-Transferable

68 Oklahoma Statutes Section 1356(7): Sales of tangible personal property to or by churches, except sales made for profit or savings, competing with other persons engaged in a same/similar business.

Permit Number
EXM-15741427-02

Business Location	Industry Code	City Code	Permit Effective	Permit Expires
CHURCH INC. 2501 N LINCOLN BLVD OKC OK 73194-0001	813110	5521	February 03, 2021	NON-EXPIRING

Mark A. Wood, Chairman
Shelly L. Paulk, Vice Chairman
Charles T. Prater, Secretary-Member

EXAMPLE

* See page 13 for examples of possible permit types to be printed on the Sales Tax Exemption Permit.

EXAMPLES OF SALES TAX AND EXEMPTION PERMITS

* Below are a few examples of possible permit types to be printed on the Sales Tax Exemption Permit.

NOTE: Bracketed numbers represent reference to Oklahoma Statutes. All are Title 68 unless otherwise noted.

- Sales Tax Permit
- Sales Tax Direct Pay Permit
- Adjudicated Juveniles – Children's Home for [1356(21)]
- Agriculture Exemption [1358; 1358.1]
- Qualified Aircraft Maintenance Facility [1357(20) Amended by SB 1465 (2012) - effective July 1, 2012]
- Boys and Girls Clubs [1356(20)]
- Boy Scouts [1356(9)]
- Cable Television – Licensed Cable Television Operators [1359(9)]
- Campfire Girls [1356(9)]
- Career Technology Student Organization [1356(50)]
- Children's Homes Supported by Churches [1356(27)]
- Churches [1356(7)]
- City/County Trusts and Authorities [1356(1) or 60 O.S.§ 176]
- Collection and Distribution Organization [1357(14.a.1)]
- Community-based Health Centers [1356(22d)]
- Community-based Autonomous Member [1356(57)]
- Community Health Charities [1356(61)]
- County Governments [1356(1)]
- Disabled American Veterans Department of Oklahoma [1356(28)]
- 100% Disabled Veteran [1357(34)]
- Un-remarried Surviving Spouse of 100% Disabled Veteran - Service Related Injuries [1357(34) Amended by SB 46 (2012) - effective August 24, 2012]
- Authorized Household Member of 100% Disabled Veteran [1357(34) Amended by HB 3509 - effective May 28, 2014]
- Disadvantaged Children – Cultural Organization for [1356(24)]
- Federal Credit Union – Federal Law [Title 12 U.S.C, § 1768]
- Federal Governments [1356(1)]
- Federally Qualified Health Care Facility [1356(22a)]
- Federally Recognized Indian Tribes
- Girl Scouts [1356(9)]
- Grand River Dam Authority [1356(10)]
- Independent Nonprofit Biomedical Research Foundation [1357(25)]
- Independent Nonprofit Community Blood Bank – Headquartered in this state [1357(25)]
- Indigent Health – Clinics receiving funds from the Indigent Health Care Revolving Fund [1356(22c)]
- Marine Corps League of Oklahoma [1356(78)]
- Meals on Wheels – Organization which provides prepared meals for home consumption to the elderly or homebound [1357(13a) Text as amended by Laws 2006, 2nd Ex. Sess., C. 44, Sect. 5, eff. July 1, 2007.]
- Metropolitan Area Homeless Service Provider [1356(54)]
- Migrant Health Center [1356(22b)]
- Motion Picture/Television Production Companies [1357(23)]
- Municipal Governments [1356(1)]
- Museums – Accredited by the American Association of Museums [1356(25)]
- National Guard Association of Oklahoma [1356(77)]
- National Volunteer Women's Service Organization [1356(62)]
- Nonprofit Corporation Rural Water District [18 O.S. Sec.863]
- Oklahoma Coal Mining Companies [1359(13)]
- Older American – Organizations providing nutrition programs for the care and benefit of elderly persons [1357(13b) Text as amended by Laws 2006, 2nd Ex. Sess., C. 44, Sect. 5, eff. July 1, 2007.]
- Organizations operating as collaborative community agencies in one location [1356(76)]
- Private Schools Elementary/Secondary [1356(11)]
- Private Schools Higher Education [1356(11)]
- PTA/PTO Organizations [1356(13a.6)]
- Public Nonprofit Rural Water District [82 O.S. Sec.1324.3; 68 O.S. 1356(10)]
- Public Schools [1356(13a.1)]
- Qualified Neighborhood Watch Organization [1356(53)]
- Radio/Television – Licensed Radio/Television Station for Broadcasting [1359(8)]
- Rural Electric Coops [18 O.S. § 437.25]
- State Governments [1356(1)]
- Veterans of Foreign Wars of the United States, Oklahoma Chapters [1356(64)]
- Volunteer Fire Department [1356.1 - 1356(17)]
- YMCA/YWCA [1356(63)]
- Youth Camps – Supported or Sponsored by Churches [1356(29)]

EXAMPLES OF SALES TAX AND EXEMPTION PERMITS

VOLUNTEER FIRE DEPARTMENT SALES TAX EXEMPTION PERMIT

OKLAHOMA
Tax Commission

Date Issued: July 9, 2021
Letter ID: L2075646272
Taxpayer ID: **-***2145

JANE DOE FIGHTS FIRES
2501 N LINCOLN BLVD
OKLAHOMA CITY OK 73194-0001

ADM

Oklahoma Exemption Permit
Volunteer Fire Department

EXAMPLE

Non-Transferable

Pursuant to 68 Oklahoma Statutes Section 1356 (17)(2001): Which we quote: "Sales of tangible property or services to fire departments organized pursuant to Section 592 of Title 18 of the Oklahoma Statutes which items are to be used for the purposes of the fire department."

Permit Number
EXM-15741427-03

Business Location	Industry Code	City Code	Permit Effective	Permit Expires
CHURCH INC. 2501 N LINCOLN BLVD OKC OK 73194-0001	922160	5521	May 01, 2021	May 01, 2024

Mark A. Wood, Chairman
Shelly L. Paulk, Vice Chairman
Charles T. Prater, Secretary-Member

Example of a volunteer fire department exemption permit.
The permit is only issued to the Volunteer Fire Department effective November 1, 2004. (Amended by Laws 2004, SB 1121, c. 535 Section 7)`

EXAMPLES OF SALES TAX AND EXEMPTION PERMITS

MANUFACTURERS SALES TAX/EXEMPTION PERMIT

OKLAHOMA
Tax Commission

Date Issued: June 30, 2021
Letter ID: L1616009536
Taxpayer ID: ***-**-1414

JOHN TAXPAYER
300 N BROADWAY
OKLAHOMA CITY OK 73194

TRO

Licenses/Permits at this Location

SALES TAX PERMITeffective on June 30, 2021
MANUFACTURER SALES PERMIT effective on June 1, 2021

EXAMPLE

County OKLAHOMA COUNTY

Holders of an Oklahoma Sales Tax Permit will find notice of penalties for violation of the Oklahoma Sales Tax code at www.tax.ok.gov

This permit may be presented to utility providers to claim an exemption from sales/use tax on a utility account(s) that qualifies as being predominately used in the manufacturing operation.

If the sales tax permit at this location becomes invalid then all associated permits will become invalid. If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the Oklahoma Tax Commission for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

Sales Account ID
STS-15749284-05

Site Permit Number
1244618752

Business Location	Industry Code	City Code	Site Effective	Expires
MANUFACTURING BUSINESS 300 N BROADWAY OKLAHOMA CITY OK 73194	321214	5521	June 30, 2021	June 30, 2024

PLEASE POST IN CONSPICUOUS PLACE

Mark A. Wood, Chairman
Shelly L. Paulk, Vice Chairman
Charles T. Prater, Secretary-Member

Non-Transferable

Example of a manufacturers sales tax/exemption permit. Rule #710:65-7-6 requires documentation, in addition to the information contained on this certificate, be obtained in order for a vendor to be relieved of liability from sales tax on sales which are later found to be subject to sales tax.

EXAMPLES OF SALES TAX AND EXEMPTION PERMITS

UN-REMARRIED SURVIVING SPOUSE OF 100% DISABLED VETERAN PERMIT

OKLAHOMA
Tax Commission

Date Issued: February 1, 2013
Letter ID: L1758705664
Taxpayer ID: ***-**-6654

SAMPLE PERMIT
123 SOMEWHERE STREET
SOMEPLACE OK 00000

Oklahoma Sales Tax Exemption Permit
DAV Surviving Spouse

County OKLAHOMA

Non-Transferable

68 Oklahoma Statutes Section 1357(34), amended by SB 46(2012). Sales qualifying for the exemption shall not exceed One Thousand Dollars ($1,000.00) per year per individual.

Permit Number
EXM-10078790-02

If the business changes location or ownership of is discontinued for any reason, this permit must be returned to the **Oklahoma Tax Commission** for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.

Business Location	Industry Code	City Code	Permit Effective	Permit Expires
SAMPLE PERMIT 123 SOMEWHERE STREET SOMEPLACE OK 00000-0000	923140		February 01, 2013	NON-EXPIRING

PLEASE POST IN CONSPICUOUS PLACE

Mark A. Wood, Chairman
Shelly L. Paulk, Vice Chairman
Charles T. Prater, Secretary-Member

EXAMPLE

DAV SURVIVING SPOUSE CARD

OKLAHOMA Tax Commission
100% DISABLED VETERANS SALES TAX EXEMPTION

Exemption Number	Effective Date
EXM-XXXXXXXX-XX	July 1, 2005

JANE VETERAN
2501 N. LINCOLN BLVD.
OKLAHOMA CITY, OK 73194-0000
SPOUSE

EXAMPLE

DAV HOUSEHOLD MEMBER CARD

OKLAHOMA Tax Commission
100% DISABLED VETERANS SALES TAX EXEMPTION

Exemption Number	Effective Date
EXM-XXXXXXXX-XX	September 16, 2014

For Use by DAV Household Member

JOHN DOE
2501 N. LINCOLN BLVD.
OKLAHOMA CITY, OK 73194-0000

EXAMPLE

100% DISABLED VETERAN SALES TAX EXEMPTION

100% Disabled Veteran Sales Tax Exemption permits are non-expiring; therefore, any of the below card formats are valid.

ORIGINAL CARD

OTX0024-08-01-BT
Form Number 13-54

Oklahoma Tax Commission
SALES TAX EXEMPTION: 100% Disabled Veteran

Non-Transferable

If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the **Oklahoma Tax Commission** for cancellation **with an explanation on the reverse side.**

PERMIT NUMBER
800000

BUSINESS LOCATION	NAICS CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT EXPIRES
VETERAN 1234 ANYWHERE ST CITY, STATE ZIP			00/00/0000	NON-EXPIRING

VETERAN
1234 ANYWHERE ST
CITY, STATE ZIP

Chairman
Vice-Chairman
Secretary-Member

PLEASE POST IN A CONSPICUOUS PLACE

EXAMPLE

PREVIOUS CARD WITH 6 EXEMPTION NUMBERS

Oklahoma Tax Commission
100% Disabled Veteran Sales Tax Exemption

Exemption Number	Effective Date
XXXXXX	01-JUL-05

JOE VETERAN
2501 N. LINCOLN BLVD.
OKLAHOMA CITY, OK 73194-0000

EXAMPLE

PREVIOUS CARD WITH 10 EXEMPTION NUMBERS

Oklahoma Tax Commission
100% Disabled Veteran Sales Tax Exemption

Exemption Number	Effective Date
EXM-XXXXXXXX-XX	01-JUL-05

JOE VETERAN
2501 N. LINCOLN BLVD.
OKLAHOMA CITY, OK 73194-0000

EXAMPLE

NEW DAV CARD

OKLAHOMA Tax Commission
100% DISABLED VETERANS SALES TAX EXEMPTION

Exemption Number	Effective Date
EXM-XXXXXXXX-XX	February 21, 2022

JOE VETERAN
2501 N. LINCOLN BLVD.
OKLAHOMA CITY, OK 73194-0000

EXAMPLE

The Uniform Sales & Use Tax Certificate - Multijurisdiction form contained in this publication is owned by the Multistate Tax Commission. Information regarding the Multistate Tax Commission may be obtained from their website at www.mtc.gov. This form may also be downloaded at www.mtc.gov/Resources/Uniform-Sales-Use-Tax-Exemption-Certificate.

UNIFORM SALES & USE TAX RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales/use tax, subject to the instructions and notes on pages 2—6. The issuing Buyer and the recipient Seller 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. This form was revised as of December 9, 2020.

Issued to Seller:_____

Address:_____

I certify that:
Name of Firm (Buyer):_____
Address:_____
_____
_____
_____
_____

is engaged or is registered as a
- ☐ Wholesaler
- ☐ Retailer
- ☐ Manufacturer
- ☐ Seller
- ☐ Lessor (see notes on pages 2—4)
- ☐ Other (Specify) _____

and is registered for sales/use tax with the below-listed states and cities within which Seller would deliver purchases to Buyer 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. Buyer is in the business of wholesaling, retailing, manufacturing, leasing (renting), or selling 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[1]		NE	
AR		NV[19]	
AZ[2]		NJ	
CA[3]		NM[4,20]	
CO[4,5]		NC[21]	
CT[6]		ND	
FL[7]		OH[22]	
GA[8]		OK[23]	
HI[4,9]		PA[24]	
ID[10]		RI[25]	
IL[4,11]		SC	
IA		SD[26]	
KS[12]		TN[27]	
KY[13]		TX[28]	
ME[14]		UT	
MD[15]		VT[29]	
MI[16]		WA[30]	
MN[17]		WI[31]	
MO[18]			

I further certify that if any property or service so purchased tax-free is used or consumed by Buyer so as to make it subject to sales/use tax, Buyer 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 Buyer may hereafter give to Seller, unless otherwise specified, and shall be valid until canceled by Buyer in writing or revoked by the 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 of Buyer)

Title:_____
Date:_____

Continued on page 19...

INSTRUCTIONS

In order to comply with state and local sales tax law requirements, the Seller must have in its files a properly completed exemption certificate from all of its customers (Buyers) who claim a sales/use tax exemption. If the Seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

Generally, a Buyer must be registered as a retailer for sales/use tax in states where the Buyer has sales/use tax nexus. The sales/use tax registration number(s) should be entered on this certificate. A Buyer has sales/use tax nexus in a state if the Buyer has physical presence in that state or has made sufficient sales to customers in that state to have sales/use tax economic nexus. The threshold of sales activity needed to establish sales/use tax economic nexus may differ by state. If the Buyer is entitled to claim a resale sales tax exemption or exclusion, the Buyer should complete the certificate and send it to the Seller at the time of purchase or as soon thereafter as possible. If the Buyer purchases tax free for a reason other than resale, ingredient or component exemption, the Buyer cannot use this form and must provide to the Seller the proper state exemption certificate for that specific exemption.

Caution:

Misuse of this certificate by Buyer, Seller, lessor, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue or accept a certificate in some states or cities.

Notes:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.

2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.

3. California:
   a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
   b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.
   c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate in good faith.
   d) A valid resale certificate is effective until the issuer revokes the certificate.

4. Colorado, Hawaii, Illinois, and New Mexico: these states do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.

5. Colorado: Sellers should review 1 Code Colo. Regs. 201-1, Rule 39-26-105-3 (Documenting Exempt Sales) prior to accepting this form. The Colorado Department of Revenue collects and administers the state sales and use taxes and the sales and use taxes of certain cities, counties, and special districts (see department publication DR 1002). Use of this form (along with the other documentation required by department rule) is acceptable for taxes administered by the Colorado Department of Revenue. This form may not be accepted by self-collecting Colorado home-rule cities. Sellers are advised to contact those cities directly for further instruction.

6. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and regulations and administrative pronouncements pertaining to resale certificates. The good faith of the seller will be questioned if it has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property, as, for example, knowledge that the purchaser of particular merchandise (or service) is not engaged in the business of selling that kind of merchandise (or service).

7. Florida: Allows the Multistate Tax Commission's Uniform Sales and Use Tax Resale Certificate – Multijurisdiction for tax-exempt purchases for resale; however, the selling dealer must also obtain a resale authorization number from the Florida Department of Revenue at floridarevenue.com/taxes/certificates, or by calling 877-357-3725, and entering the purchaser's Florida *Annual Resale Certificate* number.

Continued on page 20...

8. Georgia: a) The purchaser's state-of-registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.

b) The certificate relieves the seller from the burden of proof on sales for resale if the seller acquires from the purchaser a properly completed certificate, taken in good faith, from a purchaser who:

(i) Is engaged in the business of selling tangible personal property;

(ii) Has a valid sales tax registration number at the time of purchase and has listed his or her sales tax number on the certificate; and

(iii) At the time of purchasing the tangible personal property, the seller has no reason to believe that the purchaser does not intend to resell it in his or her regular course of business.

9. Hawaii: Allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no-tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.

10. Idaho: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it complies with Rule 128 of the Idaho Administrative Rules for Sales Tax (IDAPA 35.01.02.128).

11. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405 (Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale). Illinois does not have an exemption for sales of property for subsequent lease or rental, except as follows: (i) a motor vehicle that is used for automobile renting subject to the Automobile Renting Occupation and Use tax Act (35 ILCS 120/2-5(7)) and (ii) merchandise that the purchaser certifies is purchased to be rented subject to the Rental Purchase Agreement Occupation and Use Tax Act (35 ILCS 120/2-5(43)). Buyers purchasing items for lease or rental that meet either of these two exceptions should not use this Uniform Sales and Use Tax Resale Certificate, but instead must provide to Sellers proof of registration for the Automobile Renting Occupation and Use Tax or the Rental Purchase Agreement Occupation and Use Tax, as appropriate, and, in the case of the Rental Purchase Agreement Occupation and Use Tax, should use Form ST-261 (Exemption Certificate for Property Subject to Rental Purchase Agreement Tax). The use of this certificate for claiming resale purchases of services does not have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine whether the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

12. Kansas: Purchaser must enter a valid Kansas Registration Number issued by the Kansas Department of Revenue. Exemption certificates must be obtained from the purchaser at the time of the sale, but no later than 90 days subsequent to the date of sale. This resale certificate may only be used as a resale exemption certificate or ingredient or component part exemption certificate. This resale certificate may not be used by contractors to purchase materials without sales tax. This resale certificate may not be used by Manufacturing Companies to purchase machinery and equipment without sales tax. See Kansas Certificate ST-201. This resale certificate need not be renewed or updated when there is a recurring business relationship between the buyer and seller. A recurring business relationship exists when a period of no more than 12 months elapses between sales transactions. This resale certificate cannot be used by contractors to purchase labor services from other contractors without tax.

13. Kentucky: a) Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of admissions.

Continued on page 21...

b) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270.
c) The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.

14. Maine: This state does not have an exemption for sales of property for subsequent lease or rental. This certificate is not valid for use by manufacturers purchasing tangible personal property that becomes an ingredient or component part of a product manufactured by the manufacturer. Please use Maine's Industrial Users Exemption Certificate (ST-A-117).

15. Maryland: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Md Tax – Gen § 11-408(b). All claims for the resale exclusion, even those made with this certificate, must include the Buyer's Maryland sales and use tax registration number. Certificates without a Maryland sales and use tax registration number will not be honored by the State. However, in lieu of a sale and use tax registration number, sellers may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland sales and use tax registration numbers, exemptions, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.gov.

16. Michigan: Blanket certificates are effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. A seller who receives and maintains a record of a properly completed certificate is not generally liable for sales or use tax on the transaction, even if a purchaser improperly claims an exemption. There are certain limited situations in which a seller can be liable for the tax, such as those involving fraud on the part of the seller. For more information, see revenue Administrative Bulletin (RAB) 2016-14.

17. Minnesota: Purchaser's Minnesota tax identification number should be inserted into the row labeled "MN" in the state chart on page 1. If purchaser does not have a Minnesota tax identification number, the following are acceptable:
Purchaser's tax identification number issued by a state other than Minnesota and the name of the state;
Purchaser's federal Employer identification Number;
The number of Purchaser's valid state-issued driver's license, or a valid state-issued identification number, along with the state of issue.
Purchaser must identify purchaser's type of business using Minnesota's business-type coding system. Check the correct box near the top of page 1. If you check the box labeled "Other," provide the appropriate Minnesota business code in the space following the "Other" check box. You can find a list of Minnesota business codes on the Minnesota exemption certificate (Form ST3).
Purchaser must update the certificate data, as necessary, if this certificate is to be used as a blanket exemption certificate for continuing future purchases.
Note that Minnesota allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption. To claim an exemption other than resale, use the Minnesota exemption certificate (Form ST3) or the Streamlined Sales Tax Governing Board exemption certificate (Form F0003).

18. Missouri: a) Purchasers who improperly purchase property or services sales-tax free using this certificate may be required to pay the tax, interest, additions to tax, or penalty.
b) Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.

19. Nevada: a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of NRS 372.165, NRS 372.170, NRS 372.175 and NRS 372.180 regarding sales tax, and NRS 372.235, NRS 372.240 and NRS 372.245 regarding use tax.
b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.
c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate.
d) A valid resale certificate is typically effective until the issuer revokes the certificate, but periodic renewal of the certificate is recommended.
e) Contractors are generally considered consumers of tangible personal property pursuant to NAC 372.200 and are unable and should not use this certificate, and Sellers should not accept it from a contractor.

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20. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale of tangible personal property provided:

a) this certificate was not issued by the State of New Mexico;
b) the buyer is not required to be registered in New Mexico; and
c) the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component of a manufactured product.

21. North Carolina: This certificate is not valid as an exemption certificate if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.

22. Ohio: a) The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.

b) If no certificate is provided or obtained from the buyer at the time of the sale or within ninety days after the date on which such sale is consummated, it shall be presumed that the tax applies.

23. Oklahoma: Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession within ninety (90) days subsequent to the date of sale and must accept the documentation in good faith. The specific documentation required under OAC 710:65-7-6 is: Written certification containing the purchaser's name, address, type of business, sales tax permit number, and the signature of the purchaser. OAC 710:65-7-8.

Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.

24. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate subject to the provisions of 61 PA Code §32.3. The buyer should enter their eight-digit Pennsylvania Sales and Use Tax license number. If the buyer does not have a Pennsylvania Sales and Use Tax license number, they must provide an explanation as to why they are not licensed.

25. Rhode Island: Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. It does not permit this certificate to be used to claim any other type of exemption.

26. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:

(a) The service is purchased for or on behalf of a current customer;
(b) The purchaser of the service does not use the service in any manner; and
(c) The service is delivered or resold to the customer without any alteration or change.

27. Tennessee: Third-Party drop shipment – A seller registered in Tennessee, who sells to an unregistered out-of-state retailer but delivers the product in Tennessee to the retailer's customer who is a consumer, must charge the sales tax on the sale to the out-of-state retailer unless the out-of-state retailer provides the seller with a resale exemption certificate that includes a Tennessee resale number.

Any tangible personal property or other taxable item or service purchased without the payment of tax upon this resale certificate that is used or consumed in any manner by the buyer, or is given away, must be reported and the tax paid directly to the Tennessee Department of Revenue.

28. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.

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29. Vermont: The reseller must be registered to collect Vermont sales tax. Vermont allows this certificate to be used to claim a resale exemption for goods only, not component parts to a service. It is not to be used by contractors. Vermont's manufacturing exemption is limited to property consumed in the manufacturing process, used directly and exclusively in the manufacturing process, or packaging or shipping materials for use by a manufacturer or wholesale distributor. Any other uses and the use for any other exemptions is not permitted.

    While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

30. Washington: Buyer acknowledges that in addition to the amount of tax due, the misuse of this form may result in interest and penalties being imposed by law.

31. Wisconsin: Allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.

AGRICULTURAL EXEMPTION CARD

Example of the agricultural exemption permit. A farmer or rancher must present this agricultural exemption permit to you to claim a sales tax exemption.

AGRICULTURAL EXEMPTION PERMIT CARD

OKLAHOMA TAX COMMISSION

AGRICULTURE EXEMPTION PERMIT

ACCOUNT NUMBER	YEAR	EXPIRES
EXM-15740582-06	2021	6/30/2024

JOHN DOE BUSINESS
300 E BROADWAY
OKLAHOMA CITY OK 73194-0001

EXAMPLE

Notice

This agriculture exemption card is intended only for the purchase of items used directly on a farm or ranch in the production of agricultural products. Any person who misuses this card shall be subject to penalty in the amount of $500.00. Title 68, Section 1358.1(G).

Permit Type: SMX Exempt Sales Tax (No Fuel)

Oklahoma Tax Commission

Chairman | Vice Chairman | Secretary-Member

AGRICULTURAL TRANSACTIONS

Rule 710:65-13-15.
"Agricultural production" defined; taxable and exempt transactions.

(A) **Definitions.** For the purposes of this Section:

(1) **"Agricultural production"** and **"production of agricultural products"** is limited to what would ordinarily be considered a farming or ranching operation undertaken for profit. The term refers to the raising of food crops or livestock for sale. Included within the meaning of **"agricultural production"** and **"production of agricultural products"** are ranches, orchards, and dairies. Also included is any feedlot operation, whether or not the land upon which a feedlot operation is located is used to grow crops to feed the livestock in the feedlot and regardless of whether or not the livestock fed are owned by persons conducting the feedlot.

(2) **"Farmers"** means persons engaged in agricultural production or production of agricultural products.

(3) **"Farming"** or **"ranching"** means the production, harvesting or processing of agricultural products.

(4) **"Livestock"** means cattle, horses, sheep, goats, asses, mules, swine and also chickens, turkeys, and other domesticated fowl. It also includes American bison, emus, ostriches and llamas.

(B) **Examples of persons engaged in farming, ranching or agricultural production.** Besides the persons defined as farmers and ranchers above, the law recognizes persons engaged in the following types of activities, whose aim is the making of a profit, to also be engaged in farming, ranching or agricultural production:

(1) Wholesale divisions of nurseries are considered to be farmers and the planting, growing, cultivation and harvesting of shrubs, flowers, trees and other plants for sale in the wholesale division of a nursery operation are defined to be farming operations.

(2) Persons who plant, cultivate, and harvest sod for commercial sale are also considered to be farmers.

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(C) **Examples of persons who are not engaged in farming, ranching, or agricultural production.** The following activities **do not** qualify as farming, ranching, or agricultural production:

(1) Operation of commercial greenhouses;

(2) Operation of plant nurseries, except their wholesale divisions;

(3) Catfish raising;

(4) Ownership of livestock solely for one's own use for pleasure riding, trail riding, performance riding, participation in horse shows, or racing; and,

(5) The raising of cats, dogs, other fur-bearing animals not included in the definition of livestock, or non-domesticated fowl.

(D) **Sales of feed, fertilizers, biologicals, and pharmaceuticals.** The statute provides an exemption from sales tax for sales of certain items, such as feed, fertilizer, pharmaceuticals, biologicals, seeds, plants, and pesticides, when sold to a person regularly engaged in farming or ranching, for profit, and the items are to be used and in fact are used in agricultural production. Sales of agricultural fertilizer, pharmaceuticals and biologicals sold to a person engaged in the business of applying such materials on a contract or custom basis are specifically exempted from sales and use tax.

(E) **Sales to persons other than farmers or ranchers.** Sales of tangible personal property are subject to the sales or use tax under this rule, if the sales are to persons other than a farmer or rancher, regularly engaged in business for profit, or if the sales are made to a farmer or rancher, but the property is used or consumed for a purpose other than the production of agricultural products for sale.

(F) **Sales for personal use.** Sales to a farmer or rancher of fuel, clothing, and all other tangible personal property for personal living or human consumption or use are taxable. Sales of tangible personal property are taxable when the property is used in producing food or other products for personal consumption and not for sale. Similarly, sales of seed, fertilizer, equipment, etc. to anyone for use on homes, gardens, lawns, parks and golf courses or for use by landscape gardeners are taxable.

(G) **Farm machinery.** Sales of farm machinery used directly on a farm or ranch in the production of agricultural products are exempt. Such machinery is also exempt if sold to a custom harvester, baler, producer or planter performing service on a farm or a ranch.

(1) **"Farm machinery"** includes:

(a) Expendable supplies, such as baling wire, and binders twine, hand tools, and implements such as fence stretchers, picks, posthole diggers, scoops and shovels;

(b) Lubricants for farm machinery;

(c) Repair or replacement parts for machinery used directly on a farm or ranch in production of agricultural products;

(d) Fencepost, cattleguards, gates and chutes;

(e) Buildings and structures which are essentially an item of equipment or machinery for agricultural production if the structure is specifically designed for such use and the structure can not be economically used for any other purpose, for example: an automated laying house or farrowing house.

(2) **"Farm machinery"** does **not** include any motor vehicle licensed for highway use.

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(H) **Exemption limited to use in agricultural production.** The fact that an item is purchased for use on a farm or ranch, or that a piece of equipment is convenient, does not necessarily make the purchase exempt from sales tax. The items purchased must be directly used on the purchaser's farm or ranch in the production of agricultural products. "To be directly used by the purchaser on a farm or ranch in the production of food or agricultural products" requires that the property in question must have a direct effect on the article being produced.

(I) **Examples of taxable items.** The following is a partial list of taxable items:

(1) Water supply systems for personal use.
(2) Repair parts for all motor vehicles (licensed with a farm tag or any other tag).
(3) Household appliances.
(4) Garden and lawn equipment.
(5) Personal apparel.
(6) Pets and their supplies.
(7) All equipment, supplies and tools to maintain personal home and/or vehicle/equipment storage buildings.
(8) Electricity for non-agricultural use.
(9) LPG storage tanks for fuels used for domestic purposes.
(10) Livestock, not including horses, but including cattle, mules or other domestic or draft animals except those sold for resale to a person who holds a valid sales tax permit or those sold by the producer by private treaty or at a special livestock sale.
(11) All computers and software, except that which is to be used directly on a farm or ranch in the production, cultivation, planting, sowing, harvesting, processing, spraying, preservation or irrigation of any livestock, poultry, agricultural or dairy products produced from such lands.

(J) **Examples of items not commonly exempt, except when used in agricultural production.** The following items are taxable, unless used directly in agricultural production:

(1) Liquified petroleum gas (LPG).
(2) Communication radios.
(3) Building materials, including:
    (a) Roofing cement.
    (b) Lumber.
    (c) Electrical wiring.
    (d) Nails, staples, and other fasteners.

(K) **Examples of exempt items.** The following items are **exempt** if used directly in agricultural production, or as otherwise stated:

(1) Electric fence insulators.
(2) Electric fence chargers.
(3) Cattle electric water warmer & tank.
(4) Cattle water tank.
(5) Cattle squeeze chute.

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(K) **Examples of exempt items (continued)**

(6) Welding machines and associated equipment, including the lease or rental of both the equipment and the cylinders used to store the gases used in welding. Welding rod, oxygen, acetylene are exempt, providing welding machine with which they are used is qualified for the exemption.

(7) Sprays for control of flies & lice, insect repellent.

(8) Pinkeye patches, livestock wormers.

(9) Disinfectants (alcohol, iodine).

(10) Breeding supplies (includes semen, biostate sales & liquid nitrogen for storage).

(11) Drugs for disease or bacteria control such as penicillin, milk fever medicines, mastitis treatment.

(12) Supplies for administering drugs (syringes, needles).

(13) Vaccines for preventive disease.

(14) Bottles, nipples & mixing containers for feeding calves.

(15) Farm tractors.

(16) Combines.

(17) Hay balers, mowers, rakes & loaders.

(18) Cultivators.

(19) Harrows, disks, planters, drills.

(20) Windmills (except for domestic use).

(21) Spray machines.

(22) Mechanical brush cutters, ensilage cutters.

(23) Grain grinders.

(24) Electric milking machines & separators.

(25) Standby generators (except those for domestic use).

(26) Silo unloaders, silage distributor.

(27) Augers-power take off.

(28) Bale loaders.

(29) Crust busters.

(30) Diamond packers

(31) Rotary hoes.

(32) Bulk milk tanks & pipeline milkers.

(33) Power take off post hole diggers.

(34) Motor chain saw (to clear land).

(35) Repair parts for farm equipment (includes tires, batteries, oil filters, belts, air filters & other parts).

(36) Diesel & special fuels (for agricultural use).

(37) Antifreeze (for agricultural use).

(38) Oil & grease (for agricultural use).

(39) Stock tanks.

(40) Grain storage bins.

(41) Stock trailers.

(42) Wire fencing.

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(K) **Examples of exempt items (continued)**

(43) Fence posts.

(44) Air conditioner.

(45) Feed racks.

(46) Bulk feed bins & associated equipment.

(47) Silo loading chutes.

(48) Farm wagons, farm plows, truck unloaders.

(49) Fertilizer spreading equipment.

(50) All farm animals for production.

(51) Containers used to package farm products for sale.

(52) Cattle chutes.

(53) Hay wire or twine, hay hooks.

(54) Ear tags, neck tags for cattle.

(55) Seeds, plants.

(56) Fertilizers.

(57) Insecticides.

(58) Packaging materials, such as sacks, wrappers, and crates, for use in packing, shipping or delivering of agricultural products. This exemption shall not apply to any packaging material which can be used more than once or which is ordinarily known as a returnable container, except those specifically noted under 68 O.S. § 1359(3), 68 O.S. § 1359(4), and 68 O.S. § 1359(14).

(59) "Returnable cartons, crates, pallets, and containers used to transport mushroom products from a farm for resale to the consumer or processor." [**See:** 68 O.S. § 1359(14)]

(L) **Examples not exhaustive.** Activities and items enumerated in this Section as examples and illustrations are not intended to be exclusive or exhaustive.

(M) **Purchases of taxable personal property or services by a contractor.** Purchases of taxable personal property or services by a contractor, as defined by 68 O.S. § 1352, are taxable to the contractor. A contractor who performs improvements to real property for a farmer may not purchase the tangible personal property or services to perform the contract exempt from sales tax under the exemption provided by statute to a farmer. However, sales of materials, supplies, and equipment may be made exempt from sales tax to any person who has contracted to construct facilities which are or will be used directly in the production of any livestock. For purposes of this subsection, "used directly in the production of any livestock" includes facilities used in the production and storage of feed for livestock owned by the permit holder. To receive the exemption, the contractor must follow the applicable requirements of Section 710:65-13-17.

(N) **The exemption as it pertains to horses, ranching, and ranches.**

(1) The exemption is allowed only to those persons breeding or raising horses for marketing.

(2) The exemption is not extended to persons who own horses for personal use or who are solely engaged in activities such as boarding horses, giving riding lessons, or providing horses for recreational riding.

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(O) **The exemption as it extends to feed and similar products for livestock, including horses.** The holder of an agricultural exemption permit may purchase generally recognized animal feeds, stock tonics, water purifying products, stock sprays, disinfectants, and other such agricultural supplies subject to the following limitations:

(1) The purchaser must obtain an Agricultural Permit; and

(2) The purchaser must follow the applicable requirements of Section 710:65-13-17.

Oklahoma residents engaged in the production of agricultural products, should contact their county assessor to apply for an agricultural exemption permit.

EXEMPTION FOR PERSONS RAISING ANIMALS FOR MARKETING

Rule 710:65-19-7.
Animals and animal related, non-farm.

(A) Sales of animals to a person who holds a valid sales tax permit and who is regularly engaged in raising animals for sale are exempt from sales tax. Purchases made by persons primarily engaged in raising animals for any other purpose or use other than raising animals for sale are subject to sales tax.

(B) Sales of eggs, feed, supplies, machinery, and equipment to a person who holds a valid sales tax permit and who is regularly engaged in the business of raising worms, fish, any insect, or other terrestrial or aquatic animal life for sale are exempt from sales tax. In order to qualify for the exemption, each purchaser must certify in writing, on the copy of an invoice or sales ticket to be retained by the vendor, that the purchaser is regularly engaged in the business of raising animal life and that the items purchased will only be used in that business.

(C) Sales of tangible personal property for use and consumption in operating boarding kennels and stables, or pet shops, are subject to sales tax.

(D) Sales of animals that are not defined as “livestock” by Section 710:65-13-15 are subject to tax if the purchaser is not the holder of a valid sales tax permit who is regularly engaged in the business of raising the animals for marketing or reselling the animals.

(E) Persons operating boarding kennels and stables only, and making few or no sales of animals, are considered consumer/users subject to tax on the property purchased to operate the kennel or stable.

(F) Sales of livestock, including cattle, horses, mules or other domestic or draft animals sold by the producer by private treaty or at a special livestock sale are exempt regardless of whether the purchaser has a valid sales tax permit. Also exempt is the sale of feed which is purchased for and is fed to horses, mules or other domestic or draft animals if such livestock is used directly in the producing and marketing of agricultural products. [See: Section 710:65-13-15]

(G) Sales of animals or items exempted by this section will qualify for exemption only where the purchaser certifies in writing on a copy of each invoice or sales ticket that “(The Purchaser) is regularly engaged in the business of raising animal life for marketing and that the items purchased exempt from sales tax will be used only in that business.”

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MOTOR FUEL RULES - EXEMPTIONS

MOTOR FUEL: Certain entities are exempt from motor fuel tax as outlined by the following rules. These entities are required to complete OTC Form 13-79 (Exemption Certificate) to qualify for the exemption. Refer to Rule 710:55-4-114(a) and (b).

After the entity completes the Exemption Certificate the vendor completes OTC Form 13-89 Ultimate Vendor Certificate and presents it to his supplier. Refer to Rule 710:55-4-114(b).

Rule 710:55-4-114.
Procedure for perfecting and claiming exemption for sales to certain exempt entities.

(A) **Exempt entities.** An exemption may be claimed for motor fuel:

(1) Sold to the United States or any agency or instrumentality thereof;

(2) Used solely and exclusively in district-owned public school vehicles or FFA and 4-H Club trucks for the purpose of legally transporting public school children;

(3) Purchased by any school district for use exclusively in school buses leased or hired for the purpose of legally transporting public school children, or in the operation of vehicles used in driver training;

(4) Used solely and exclusively as fuel to propel motor vehicles on the public roads and highways of this state, when leased or owned and being operated for the sole benefit of a county, city, town, a volunteer fire department with a state certification and rating, rural electric cooperatives, rural water and sewer districts, rural ambulance service districts, or federally recognized Indian tribes; or

(5) Used by the Oklahoma Space Industry Development Authority or any spaceport user, as defined in 68 O.S. 500.10(17).

(B) **Perfection by ultimate vendor.** The exemption for sales of motor fuel for use by the exempt entities described in subsection (a) shall be perfected by the ultimate vendor, by obtaining an exemption certificate signed by the purchasing entity. Upon obtaining the certificate, the ultimate vendor shall complete the sale to the purchasing entity without requiring payment of the motor fuel tax. Upon completion of the sale, the ultimate vendor shall execute an ultimate vendor certificate (on forms provided by the Commission) to its supplier. The ultimate vendor certificate shall include the identity of the purchasing entity.

(C) **Supplier to claim credit.** The supplier shall be eligible to claim a credit against the tax liability on the ensuing monthly report of the supplier after having made reasonable commercial inquiry into the accuracy of the information in the certificate. For purposes of this Section, **"reasonable commercial inquiry"** means that the supplier shall verify:

(1) That the ultimate vendor certificate is completed in its entirety, including the identity of the purchasing entity; and

(2) That the purchasing entity is exempt from the payment of motor fuel tax pursuant to paragraphs 5, 6, or 17 of Section 500.10 of Title 68 of the Oklahoma Statutes.

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Rule 710:55-4-115.
Sales from a fixed retail pump.

(A) If the sale is from a fixed retail pump, the ultimate vendor, having made the sale to the purchasing entity without the tax, may submit a refund claim to the Commission. Such refund claim shall be accompanied by a copy of the certificate presented to the ultimate vendor by the purchasing entity, and must be received by the Tax Commission within three (3) years following the last day of the calendar month in which the tax was paid.

(B) If the purchase is charged to a fleet, government fueling, or oil company credit card issued by a supplier to the purchasing entity, the supplier may elect to act as the ultimate vendor. A supplier who elects to act as an ultimate vendor may bill the purchasing entity without the tax and claim a credit against the tax liability on its monthly report. The supplier must maintain necessary records to support the claim for credit.

Rule 710:55-4-116.
Motor fuel for farm tractors or stationary engines. The exempt sale of motor fuel for farm tractors or stationary engines owned or leased and operated by any person and used exclusively for agricultural purposes shall be perfected by a refund claim filed by the consumer. The refund claim must be received by the Tax Commission within three (3) years following the last day of the calendar month in which the tax was paid. Refund claims for agricultural use of gasoline shall be less the two and eight one-hundredth cents ($0.0208) levied under the Motor Fuel Tax Code for gasoline used or consumed for agricultural purposes.

Form 13-79
Revised 3-2015

Exemption Certificate

To support Buyer's claim for an exemption from payment of Excise Tax levied under the Oklahoma Motor Fuel Tax Code.
(Vendor shall retain this document for not less than three (3) years)

Name of Vendor _____ Vendor FEIN _____

Address of Vendor _____

City _____ State _____ Zip Code _____

To be submitted to the following Supplier, CNG and/or LNG Wholesaler/Retailer:

Name: _____ FEIN: _____

This Exemption Applies to: (check <u>only one</u> type of entity)
Complete a separate Exemption Certificate for each exempt entity.

- ☐ Public School District, FFA, 4-H Club for the Purpose of Transporting Public School Children
- ☐ Volunteer Fire Department
- ☐ Rural Water and Sewer District
- ☐ Federally Recognized Indian Tribe
- ☐ City, County, or Town
- ☐ School District for Operation of Vehicles Used in Driver Training
- ☐ Rural Electric Cooperative
- ☐ Rural Ambulance Service District
- ☐ Agency or Instrumentality of the United States
- ☐ State of Oklahoma, Underground Storage Fee

For Purchase of: (check which fuel type(s) apply)

- ☐ Gasoline (Number of Gallons: _____)
- ☐ CNG (Number of Gallons: _____)
- ☐ LNG (Number of Gallons: _____)
- ☐ Undyed Diesel (Number of Gallons: _____)
- ☐ Petroleum Underground Storage (Number of Gallons: _____)

EXAMPLE

Period in which the fuel was purchased: _____

The BUYER understands that the fraudulent use of this certificate to obtain fuel without paying the tax levied will result in BUYER paying the tax, with penalties and interest.

Name of Buyer _____ Social Security Number or FEIN _____

Address of Buyer _____ (_____) _____ Telephone Number of Buyer

City _____ State _____ Zip Code _____

Signature of Buyer _____ Date Signed _____

Printed or Typed Name of Person Signing _____ Title of Person Signing _____

OMITTING Information required by Section 500.13 may result in the DISALLOWANCE of the Exemption.
Except for the ORIGINAL SIGNATURE, this form may be duplicated for future purchases.

Form 13-89
Revised 11-2013

Ultimate Vendor Certificate

To support Vendor's claim for a credit or payment under Section 500.13 of the Oklahoma Motor Fuel Tax Code.
(Vendor submit this document to Supplier, CNG and/or LNG Wholesaler/Retailer/Consumer)

The Ultimate Vendor hereby Certifies:

1. The the Ultimate Vendor sold motor fuel to the purchasing entity for the exempt purpose;
2. That the Ultimate Vendor has the necessary records to support the sale of the motor fuel, and;
3. That the Ultimate Vendor understands and agrees that the fraudulent use of the Certificate to obtain fuel without paying the tax levied or paying a refund of the tax shall result in payment of the tax by the Ultimate Vendor with penalties and interest as well as such other penalties provided by statute.

Name of Vendor _____ Vendor FEIN _____

Address of Vendor _____ (_____) _____ Telephone Number

City _____ State _____ Zip Code _____

Signature of Ultimate Vendor _____ Date Signed _____

Intermediate Vendor's Name _____ Signature _____ Date _____

Intermediate Vendor's Name _____ Signature _____ Date _____

PURCHASING ENTITY:

Name of Purchasing Entity _____ Purchasing Entity FEIN _____

QUANTITY OF EXEMPT MOTOR FUEL SOLD:

Date of Sale _____

Gallons of Exempt Gasoline Sold _____ Gasoline Tax Claimed _____

Gallons of Exempt Diesel Sold _____ Deisel Tax Claimed _____

Gallons of Exempt CNG Sold _____ CNG Tax Claimed _____

Gallons of Exempt LNG Sold _____ LNG Tax Claimed _____

Gallons of Dyed Diesel Sold _____ Underground Tank Storage Fee Claimed _____

TO BE COMPLETED BY SUPPLIER AND/OR WHOLESALER/RETAILER/CONSUMER:

Name of Supplier, CNG and/or LNG Wholesaler/Retailer/Consumer _____ FEIN _____ **Total Amount Claimed** _____

Address of Supplier, CNG and/or LNG Wholesaler/Retailer/Consumer _____ (_____) _____ Telephone Number

City _____ State _____ Zip Code _____

I declare this claim is made under penalties of perjury and that the information contained in this document and any attachments is true and correct to the best of my knowledge and belief.

Sign Here: _____ Date: _____

EXAMPLE

LOOKING FOR ADDITIONAL INFORMATION?

No matter what the tax topic, the Oklahoma Tax Commission invites you to visit us at **tax.ok.gov** for additional information.

You can reach us through our Contact Us web page or contact our Taxpayer Resource Center by phone at 405.521.3160.