


 COMMONWEALTH OF PENNSYLVANIA
 DEPARTMENT OF REVENUE
 BUREAU OF BUSINESS TRUST FUND TAXES
 POST OFFICE BOX 8057
 HARRISBURG, PA 17105-8057

SALES AND USE TAX EXEMPTION CERTIFICATE

This form cannot be used to
obtain a Sales Tax License
Number or Exempt Status

(Please Print or Type)

Read Instructions Carefully

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

CHECK ONE:

- PENNSYLVANIA SALES TAX UNIT EXEMPTION CERTIFICATE
 PENNSYLVANIA SALES TAX BLANKET EXEMPTION CERTIFICATE

Name of Seller or Lessor

Street Address

City

State

Zip Code

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

1. Purchaser is a/an: instrumentality of the Commonwealth of Pennsylvania
 2. Property will be resold under License # _____
 3. Purchaser operates vessels outside Pennsylvania waters.
 4. Purchaser is a/an: _____ Holding License/Exemption # _____
 5. Property and/or services will be used directly by purchaser involving a public utility service. (Complete Part 5 on Reverse)
 6. Exempt wrapping supplies
 7. Other (Complete Number 7 on Reverse)

I am authorized to execute this Certificate and claim this exemption. Misuse of this Certificate by seller, lessor, buyer, lessee, or their representatives is punishable by fine and imprisonment. The provisions of this Certificate are a part of every transaction between the parties included.

Name of Purchaser or Lessee

Street Address

City

State

Zip Code

CLARION UNIVERSITY OF PA.

Clarion

PA

16214-1232

Signature

Signer's Title

Date

EIN

John M. Frances

Comptroller

25-1474927

1. FORM USE

- (a) **Blanket Exemption Certificate:** Use for a series of, or in anticipation of a series of transactions. Do not use in single transactions. This certificate may be used with the lease of a motor vehicle which qualifies for exemption under the Tax Reform Code of 1971. The seller or lessor must file and retain this certificate, together with copies of all invoices and/or other related documents, for at least three years from the end of the year in which the last sale or lease occurs.
- (b) **Unit Exemption Certificate:** Use for single transactions only. The seller or lessor must: (1) attach this certificate to his/her copy of the invoice or any other document fully describing the leased or sold property (list date, name and address of the purchaser or lessee and the purchase or rental price) or (2) reproduce the certificate wording onto a document which gives all the required information (date, name, etc.).

2. REPRODUCTION OF FORM

This form may be reproduced but, when submitted, must contain the same information and characteristics as appear on the Department's form.

3. DATE OR ACCEPTANCE AND VALIDITY

This Certificate and Declaration must be dated and be in the physical possession of the seller or lessor on or before the 60th day following the date of the sale or lease. After the 60th day, the seller or lessor is required to establish, by satisfactory evidence, that the sale or lease was in fact exempt.

NOTE: This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption. The REV-1715 is optional when a purchase of \$200 or more is made by a nonprofit organization whose first two digits of the Sales Tax License Exemption Number begin with 75 (example 75-00000-0).

(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 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. <u>23740001-K</u> |
| 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 use FORM MV-1 "Application for Certificate of Title" for "first time" registrations and FORM MV-4ST "Vehicle Sales and Use Tax Application for Registration" for all other registrations.