



Utah State Tax Commission
Exemption Certificate
(Sales, Use, and Tourism Tax)

TC-721
Rev. 5/95

To (Name of Vendor): _____

Name of business or institution claiming exemption		Telephone number	
Street address	City	State	ZIP Code
Authorized signature	Title		

The person signing this certificate **MUST** check the applicable box showing the basis for which the exemption is being claimed. Questions should be directed (preferably in writing) to Taxpayer Services, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134, Telephone (801) 297-2200, or toll free 1-800-662-4335.

- RESALE OR RE-LEASE (SALES TAX LICENSE OR EXEMPTION NO. _____)**
I certify that I am a dealer in tangible personal property or services and that the tangible personal property or services purchased are for resale or re-lease. If I use or consume any tangible personal property or services that I purchase tax free for resale, or if my sales are of food, beverages, dairy products and similar confections dispensed from vending machines (see Rule R865-19S-74), I will report and pay sales tax on the proper cost thereof directly to the Tax Commission on my next regular sales and use tax return.
- LEASEBACKS**
I certify that the tangible personal property leased satisfies the following conditions: (1) the property is part of a sale-leaseback transaction; (2) sales or use tax was paid on the initial purchase of the property; (3) the leased property will be capitalized and the lease payments will be accounted for as payments made under a financing arrangement.
- RELIGIOUS OR CHARITABLE INSTITUTION (SALES TAX EXEMPTION NO. _____)**
I certify that the tangible personal property or services purchased will be used or consumed for essential religious or charitable purposes and that payment is being made directly with funds from the institution.
- FUELS, GAS, ELECTRICITY (SALES TAX LICENSE OR EXEMPTION NO. _____)**
I certify that all gas, electricity, coal, coke, and other fuel purchased will be used for other than residential or commercial purposes. Include the business Standard Industrial Code, and state the predominant use of the fuel covered by the exemption. (What specific purposes?) _____
- BULK PURCHASES OF SPECIAL FUEL (DIESEL, PROPANE, ETC.)**
I certify that at least 80% of my bulk fuel purchased is for highway use and special fuel excise tax will be reported and paid on my Special Fuel User or IFTA account number _____ and the gallons used off-road will be reported and paid on my Sales and Use Tax account number _____ or the above IFTA account number if I do not have a sales and use tax account number.
- COMMERCIALS, FILMS, AUDIO AND VIDEO TAPES**
I certify that purchases of commercials, films, prerecorded video tapes, prerecorded audio program tapes or records are for sale or distribution to motion picture exhibitors, or commercial television or radio broadcasters. If I subsequently resell items to some other customer, or use or consume any of these items, I will report any tax liability directly to the Tax Commission.
- COMMERCIAL AIRLINES**
I certify that the food and beverages purchased are by a commercial airline for in-flight consumption; or, any parts or equipment purchased are for use in aircraft operated by common carriers in interstate or foreign commerce.
- BUILDING MATERIALS USED OUTSIDE UTAH.** I certify that the building materials and equipment purchased will be incorporated into real property outside the State of Utah, and that the state of use will not allow credit for sales or use tax paid to Utah.

Vendor invoice number _____ Date _____

Location of job outside Utah _____

POLLUTION CONTROL FACILITY. Sales Tax License number _____
I certify that our company has been granted a "Certification of Facilities" as provided for by Utah Code Ann. Sections 19-2-123 through 19-2-127 and as explained in Sales Tax Rule R865-19S-83 by either the Air Quality Board or the Water Quality Board. I further certify that each item of tangible personal property purchased under this exemption is qualifying machinery or equipment for this purpose.

AGRICULTURAL PRODUCER. I certify that I am a commercial agricultural producer or farmer and qualify for the Utah sales and use tax exemption on certain purchases of tangible personal property.

1. Purchases eligible for exemption include such items as:

- a. hay
- b. feed, seed and seedings
- c. fertilizer, sprays and insecticides, medicine and veterinary supplies
- d. baling ties and twine
- e. fuels purchased for heating orchards or operating off-highway farm machinery
- f. farm machinery, equipment and supplies used primarily and directly in producing agricultural products to be resold
- g. hand tools with a unit price in excess of \$250 that are used primarily and directly in farming operations
- h. irrigation equipment and supplies whether they become real property or not. Tax must be paid to the vendor for all concrete purchases. If the concrete is used to build or line irrigation ditches, the farmer may apply for a refund of tax directly with the Tax Commission.
- i. storage tanks and bins if they are the size or have capacity shown below, or a smaller size or capacity:
 - Fuel tanks - 1,000 gallons
 - Water tanks - 2,000 gallons
 - Watering troughs - all
 - Liquid fertilizer tanks - 1,000 gallons
 - Liquid spray tanks - all
 - Propane tanks - 200 gallons
 - Grain bins - with floors or legs

2. Purchases NOT eligible for exemption include such items as:

- a. hand tools with a unit price of \$250 or less regardless of their use
- b. supplies, equipment, sheds or containers used in the sale or the distribution of farm products (including all equipment used for storage of farm products ready for shipment to market)
- c. general maintenance, janitorial and cleaning equipment and supplies
- d. lumber, cement, steel, etc., that is to be converted to real estate
- e. vehicles subject to any state registration requirements regardless to what use it is put
- f. items not used or consumed primarily and directly in farming operations
- g. bins for storage of farm products which are harvested and ready for sale
- h. sprays and insecticides used in the processing of fruits, vegetables, feeds, seeds, and animal products.

MANUFACTURING FACILITY. For new or expanding operations. (Sales Tax License No. _____). I certify that the machinery and equipment purchased is for use in new or expanding operations (excluding normal operating replacements) related to the manufacturing process in a Utah manufacturing facility described within the SIC Codes of 2000-3999, of the 1987 Standard Industrial Classification Manual, of the federal Executive Office of the President, Office of Management and Budget.

TOURISM TAX EXEMPTION. I certify that the motor vehicle being leased or rented will be temporarily used to replace a motor vehicle that is being repaired pursuant to a repair or an insurance agreement; or, that the lease will exceed 30 days. This exemption applies only to the tourism tax - not to the state, local, transit, or resort sales tax.

HOME MEDICAL EQUIPMENT.

I certify that the medical equipment purchased is eligible for the sales tax exemption under Title 18 or Title 19 of the federal Social Security Act, is purchased by, for, or on behalf of a home patient, will be used exclusively by the patient in the medical treatment of a disease, injury, or illness, and is prescribed or authorized in writing by a licensed physician.

To be valid this certificate must be filled in completely, including a check mark in the proper box. Please sign, date and, if applicable, include your license or exemption number.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION

NOTE TO VENDOR:—Keep this certificate on file since it must be available for audit review.

NOTE TO PURCHASER:—Keep a copy of this certificate for your records. You are responsible to notify the vendor of cancellation, modification, or limitation of the exemption you have claimed.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-3819. Please allow three working days for a response.