



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF ACCOUNTS SETTLEMENT  
P. O. BOX 8057  
HARRISBURG, PA 17105

## SALES AND USE TAX EXEMPTION CERTIFICATE

(Please Print or Type)

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

NAME OF SELLER OR LESSOR \_\_\_\_\_ FEDERAL E.I.N. \_\_\_\_\_

ADDRESS \_\_\_\_\_  
STREET CITY STATE ZIP CODE

This certificate is VOID unless it includes the applicable exemption reason from the reverse side of this form along with all required information and numbers.

The property and services purchased or leased through the use of this certificate are exempt from sales tax because: List reason number and letter and other information as on reverse of form if using an original form. If using a reproduction, all data between the quotes (" ") must be included.

Reason # 3

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.

Mawson & Mawson, Inc.	1800 Old Lincoln Hwy.	Langhorne, Pa.	19047
NAME OF PURCHASER OR LESSEE	STREET-ADDRESS	CITY STATE	ZIP CODE
<i>James S. Shetler</i>	Treasurer	8-11-92	23-1309987
SIGNATURE	SIGNER'S TITLE	DATE	E.I.N.

### INSTRUCTIONS - READ CAREFULLY!

#### 1. INFORMATION AND FORM USAGE

(a) **Blanket Exemption Certificate:** intended for use in a series of, or in anticipation of a series of transactions. It is **not** appropriate for 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:** Intended for use in 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) Imprint the Certificate wording onto a document which gives all the required information (*date, name, etc.*).

**NOTE:** To register any Motor Vehicle, trailer, semi-trailer, or tractor with the Pennsylvania Department of Transportation, Bureau of Motor Vehicles and Licensing use **FORM MV-1** "Application for Certificate of Title" for "first time" registrations and **Form MV-4ST** "Vehicle Sales and Use Tax Return/Application for Registration" for all other registrations.

#### 2. REPRODUCTION OF FORM

This form may be reproduced without prior permission of the Department, providing it contains essentially the same information and characteristics as appears in the Department's form.

Exemption reasons appearing between quotation marks listed on the reverse side of this form must be pre-inserted in the proper space on the Certificate. No substantial alteration or omission is permitted.

#### 3. DATE OF ACCEPTANCE AND VALIDITY

This Certificate must be dated, be in the physical possession of the seller or lessor, and be available for Departmental inspection on or before the sixtieth day following the date of the sale or lease to which the Certificate relates.

For transactions occurring outside this time limit the seller or lessor is required to establish, by satisfactory evidence other than this Certificate, that the sale or lease was in fact exempt. The burden of proof is upon the seller or lessor.

#### 4. ADDITIONAL INFORMATION

Additional information may be obtained from any Department of Revenue District Office.

# EXEMPTION REASONS

(Select the reason for your Exemption from the list below and enter it in the appropriate place on the face side of this Exemption Certificate.)  
**ALL REQUIRED INFORMATION AND NUMBERS MUST BE SUPPLIED OR CERTIFICATE IS VOID**

1.) "Property and/or services will be resold or rented in ordinary course of purchaser's business conducted under Pennsylvania Sales Tax License Number \_\_\_\_\_." 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.

2.) "Property and/or services will be directly used by purchaser in performing his/her business of (insert applicable designation):"

- |                             |                              |
|-----------------------------|------------------------------|
| A. Manufacturing Operations | E. Dairying Operations       |
| B. Processing Operations    | F. Shipbuilding Operations   |
| C. Mining Operations        | G. Ship Cleaning Operations. |
| D. Farming Operations       |                              |

This Exemption is not valid for property or services for use in (1) construction, improvement, or maintenance of any real property; or (2) maintenance of personal property; or (3) managerial, administrative, supervisory, sales, delivery, warehousing, or other non-operational activities.

3.) "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 the:

Pennsylvania Public Utility Commission and/or
  Interstate Commerce Commission

Enter designation and number of latest Tariff of Rates:

Pa. P.U.C. 706 97 Supplement \_\_\_\_\_

I.C.C. MC 76 Supplement \_\_\_\_\_

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.

4.) "Property and/or services will be used in organizational or institutional activities by purchaser which is a (insert applicable designation):"

- |   |                     |
|---|---------------------|
| A. Religious Organization -             | Exemption No. _____ |
| B. Volunteer Fireman's Organization -   | Exemption No. _____ |
| C. Non-profit Educational Institution - | Exemption No. _____ |
| D. Charitable Organization -            | Exemption No. _____ |

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.) "Purchaser operates vessels principally outside Pennsylvania waters and is purchasing property for use aboard ship."

6.) "Purchaser is a vendor operating under Pennsylvania Sales Tax License Number \_\_\_\_\_, purchasing wrapping supplies and non-returnable containers for use in wrapping (without charge) property for delivery." If purchaser has no Pennsylvania Sales Tax License Number, attach a statement explaining why a number is not required.

7.) "Purchaser holds a valid Direct Payment Permit Number \_\_\_\_\_ and will pay tax directly to the Department."

8.) "Purchaser is a/an (insert applicable designation)."

- A. Instrumentality of the Commonwealth.
- B. Political subdivision of the Commonwealth.
- C. Municipal Authority created under the "Municipal Authority Acts of 1935 or 1945"
- D. Individual holding Diplomatic Exemption No. \_\_\_\_\_
- E. Electric Co-operative Corporation created under the "Electric Co-operative Corporation Act."
- F. Co-operative Agricultural Association required to pay Corporate Net Income Tax under the Act of May 23, 1945, P. L. 893, as amended."
- G. School District holding Exemption No. \_\_\_\_\_
- H. State or Federal Credit Union
- I. Federal Instrumentality

Exemption limited to the purchase of tangible personal property for use and not for sale. Exemption does not apply to (a) Contracts involving improvements to real estate. (b) Property purchased for resale (purchaser must use exemption Number 1 above and be licensed to collect sales tax) and (c) Leases, of or repair and maintenance services to vehicles by a Co-operative Agricultural Association.

9.) "Purchaser is a tourist promotional agency holding exemption number \_\_\_\_\_"

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

10.) Purchaser is a 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.

11.) Other (Explain in detail. Attach a separate sheet of paper if more space is required) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_