

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

TC-721
Rev. 7/01

Name of business or institution claiming exemption (purchaser)		Telephone Number	
Street Address	City	State	Zip Code
Authorized Signature	Name (please print)	Title	
Name of Vendor or Supplier:			Date

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 N 1950 W, SLC Utah 84134. Telephone (801) 297-2200, or toll free 1-800-662-4335.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION
Keep it with your records in case of an audit.

Sales tax account numbers with an "H" prefix are not to be used for tax-free purchases for resale.

- RESALE OR RE-LEASE** Sales Tax License 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.
- AGRICULTURAL PRODUCER**
 I certify that the items purchased will be used primarily and directly in a commercial farming operation and qualify for the Utah sales and use tax exemption. Failure to report these sales on the informational lines of the vendor's sales and use tax return may subject the seller to a penalty equal to the lesser of \$1000 or 10% of the sales and use tax that would have been imposed if the exemption had not applied.
- 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: _____
- 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.
- 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 any other customers, or use or consume any of these items, I will report any tax liability directly to the Tax Commission.
- CONSTRUCTION MATERIALS PURCHASED FOR SCHOOLS OR RELIGIOUS AND CHARITABLE ORGANIZATIONS**
 I certify that the construction materials purchased are purchased on behalf of a public elementary or secondary school or religious or charitable organization. I further certify that the purchased construction materials will be installed or converted into real property owned by the school or religious or charitable organization.
 Name of school or religious or charitable organization: _____
 Name of project: _____
- FUELS, GAS, ELECTRICITY** Sales Tax License No. _____
 I certify that all gas, electricity, coal, coke, and other fuel purchased will be used for industrial use only and not for residential or commercial purposes. Include the business Standard Industrial Code, and state the predominant use of the fuel covered by the exemption.
 Standard Industrial Code: _____ Use of the fuel: _____
- HOME MEDICAL EQUIPMENT**
 I certify that the medical equipment purchased is eligible for payment under Title 18 or Title 19 of the federal Social Security Act, is prescribed or authorized by a licensed physician for the treatment of a medical illness or injury or as necessary to mitigate an impairment resulting from illness or injury, and will be used exclusively by the person for whom it was prescribed. **SALES OF SPAS OR SAUNAS ARE TAXABLE.**
- 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; and (3) the leased property will be capitalized and the lease payments will be accounted for as payments made under a financing arrangement.
- STEEL MILL EXEMPTION**
 I certify that the rolls, rollers, refractory brick, electric motors or other replacement parts will be used in the furnaces, mills or ovens of a steel mill as described in SIC code 3312.