



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF BUSINESS TRUST FUND TAXES  
DEPT. 280901  
HARRISBURG, PA 17128-0901

# PENNSYLVANIA EXEMPTION CERTIFICATE

**CHECK ONE:**

- STATE OR LOCAL SALES AND USE TAX
- STATE OR LOCAL HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- PASSENGER CAR RENTAL TAX (PCRT)

(Please Print or Type)

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

**Read Instructions  
On Reverse Carefully**

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

CHECK ONE: <input type="checkbox"/> PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)			
<input type="checkbox"/> PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)			
Name of Seller or Lessor _____			
Street _____	City _____	State _____	Zip Code _____
Property and services purchased or leased using this certificate <b>are exempt</b> from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)			
<input type="checkbox"/> 1. Property or services will be used directly by purchaser in performing purchaser's operation of: _____			
<input type="checkbox"/> 2. Purchaser is a/an: _____			
<input type="checkbox"/> 3. Property will be resold under License Number _____ . (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)			
<input type="checkbox"/> 4. Purchaser is a/an: _____ holding Exemption Number _____			
<input type="checkbox"/> 5. Property or services will be used directly by purchaser performing a public utility service. (Complete Part 5 on Reverse.)			
<input type="checkbox"/> 6. Exempt wrapping supplies, License Number _____ . (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)			
<input type="checkbox"/> 7. Other: _____ (Explain in detail. Additional space on reverse side.)			
I am authorized to execute this Certificate and claim this exemption. Misuse of this Certificate by seller, lessor, buyer, lessee, or their representative is punishable by fine and imprisonment.			
Name of Purchaser or Lessee _____	Signature _____	Date _____	
Street Address _____	City _____	State _____	Zip Code _____

**1. ACCEPTANCE AND VALIDITY:**

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within sixty days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

**2. REPRODUCTION OF FORM:**

This form may be reproduced but shall contain the same information as appears on this form.

**3. RETENTION**

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies. **DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**

**4. EXEMPT ORGANIZATIONS:**

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example 75-00000-0).