## **Certificate of Exemption**

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

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	6 Manufacturing					
	7 Mining		17	Nonprofit org	ganization	
08	8 Real estate		18	Government		
09	Č		19	Not a busines		
10	0 Retail trade		20	Other (explai	in)	
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	<b>A</b> Federal government (department)	)	Н	Agricultural 1	production #	
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				Other (explai	in)	
	F Religious or educational organizat					
	G Resale #					