

31-014
(8/85)
625-0206

STATE OF IOWA
UNIFORM SALES & USE TAX CERTIFICATE FORM
SALES TAX EXEMPTION CERTIFICATE
MULTI-JURISDICTION

(See Reverse Side For Instructions)

Issued to (Seller)

Address

I
Certify
That

Name of Firm (Buyer)

Street Address or P.O. Box No.

City

State

Zip Code

is engaged as a registered

- Wholesaler
 Retailer
 Manufacturer
 Lessor (see instructions)
 Other (Specify) _____

and is
purchasing for

- Resale
 Processing
 Leasing
 280 (B)
 Other _____

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product to be resold, leased, or rented in the normal course of our business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Describe general nature of business.

City or State

State Registration or ID No.

City or State

State Registration or ID No.

City or State

State Registration or ID No.

City or State

State Registration or ID No.

I further certify that if any property so purchased tax free is used or consumed by the firm as to make it subject to Sales or Use Tax we will pay the tax due direct to the proper authority when state law so provides or inform the seller for added tax billing.

General description of products to be purchased from the seller.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter. (See Reverse Side)

Authorized Signature
(Owner, Partner or Corporate Officer)

Title

Date

TO OUR CUSTOMERS

In order to comply with the majority of state and local sales tax law requirements, it is necessary that we have in our files a properly executed exemption certificate from all of our customers who claim sales tax exemption. If we do not have this certificate, we are obligated to collect the tax for the state in which the property is delivered.

If you are entitled to sales tax exemption, please complete the certificate and send it to us at your earliest convenience. If you purchase tax free for a reason for which this form does not provide, please send us your special certificate or statement.

This form of certificate has been determined to be acceptable to the following states as of January 31, 1974:

Alabama
Alaska
Arizona
Arkansas
District of Columbia
Georgia
Idaho
Illinois
Iowa
Maine

Maryland
Michigan
Minnesota
Missouri
Nebraska
Nevada
New Mexico
North Dakota
Oklahoma
Pennsylvania
Rhode Island
South Carolina
South Dakota
Tennessee
Texas
Utah
Vermont
Virginia
Washington
Wisconsin
Wyoming

NOTE:

Iowa and Arizona law provide that a seller will be held liable for sales tax due on any sales with respect to which an exemption certificate is found to be invalid, for whatever reason.

Illinois and South Dakota do not have an exemption on sales of property for subsequent lease or rental. The Iowa exemption is only applicable to property leased where the rental receipts are subject to Iowa tax. Iowa law provides an exemption for the gross receipts of all sales of goods, wares, merchandise, or services to private non-profit educational institutions and any tax-certifying or tax-levying body of the state of Iowa and all its subdivisions and municipal or solid waste agency selling its by-products to a municipal utility except for sales of goods, wares, merchandise, or services used in the operation of any municipally-owned public utility selling gas, electricity or heat to the general public. This exemption does not apply to contractors purchasing materials on behalf of non-profit educational institutions and government institutions.

CAUTION TO SELLER:

In order for the certificate to be accepted by the seller it must be complete and the seller must exercise care that the property being sold is a type normally sold wholesale, resold, leased, rented, or utilized as an ingredient or component part of a product manufactured by the buyer in the usual course of his business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. In Iowa, only purchases for resale or processing, where a valid exemption certificate is given, relieve the seller of the tax if he or she has acted in good faith.

Misuse of this certificate by seller, lessor, buyer, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificates in some states or cities.

PERJURY:

In Iowa, there is no penalty for perjury if the purchaser has completed this certificate in good faith based on the facts known at the time the certificate is completed. However, if the circumstances should change and the property or service purchased for resale or processing is used or disposed of by the purchaser in a nonexempt manner, the purchaser is solely liable for the tax and shall remit it to the department.