

**STATE OF OHIO
DEPARTMENT OF TAXATION
SALES AND USE TAX
BLANKET EXEMPTION CERTIFICATE**

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

(vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchaser, or both, as shown hereon:

PURCHASER MUST STATE A VALID REASON FOR CLAIMING EXCEPTION OR EXEMPTION.

Purchaser's Name

Street Address

City

State

Zip

Signature and Title

Date Signed

Vendor's License Number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchasers must comply with rule 5703-9-10 of the Administrative Code.

This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

(A) As used in this rule, "exception" refers to transactions excluded from the definition of retail sale by division (E) of section 5739.01 of the Revised Code. "Exemption" refers to retail sales not subject to the tax pursuant to division (B) of section 5739.02 of the Revised Code.

(B) All sales are presumed to be taxable until the contrary is established. If a purchaser believes an exception or exemption is available, the purchaser must provide a properly completed exemption certificate to the vendor. If the vendor accepts a properly completed certificate in good faith, the vendor is relieved of the duty to collect sales tax on any sale covered by the certificate, and the purchaser is responsible for any tax found to be due.

(C) No exemption certificate need be obtained or furnished when the identity of the consumer is such that the transaction is never subject to the tax imposed, when the tax commissioner has granted direct payment authority pursuant to section 5739.031 of the Revised Code, when the item of tangible personal property or the service provided is never subject to the tax imposed, regardless of use, or when the sale is in interstate commerce.

(D) (1) A unit exemption certificate should be used to cover a single purchase and must be maintained with the primary purchase record. The unit exemption certificate may be incorporated into a purchase order, invoice, or bill of sale.

(2) A blanket exemption certificate should be used to cover all purchases made on or after the effective date unless the purchaser specifies that a purchase is subject to the tax. Blanket certificates must be maintained in a separate exemption file or may be part of a customer file. The vendor must charge tax when the purchaser indicates that a purchase is subject to the tax.

(E) (1) If a vendor is claiming the resale exception on the purchase of a motor vehicle, watercraft, or outboard motor, the vendor may use the unit or blanket exemption certificate contained in this rule.

(2) If a vendor or consumer is purchasing a motor vehicle, a watercraft that is required to be titled, or an outboard motor that is required to be titled and is claiming exception or exemption from the sales and use tax based on a reason other than resale, the vendor or consumer must comply with provisions of rule 5703-9-10 of the Administrative Code.

(3) If a construction contractor is claiming exemption from sales or use tax on the purchase of materials for incorporation into real property, the construction contractor must comply with the provisions of rule 5703-9-14 of the Administrative Code.

(F) To cover sales claimed to be excepted or exempted, an exemption certificate must be obtained by the date the sales are required to be reported by the vendor.

(G) To be valid, exemption certificates must:

- (1) Identify the vendor,
- (2) Reasonably apprise the tax commissioner of the statutory exception or exemption being claimed; and
- (3) Be signed and dated by the purchaser.

If any of these elements is missing, or if the reason for claiming exception or exemption is not based on statutory authority, the certificate is invalid.

(H) The following forms are prescribed for use as unit and blanket exemption certificates and may be duplicated as needed. Substitute exemption certificates may be developed and used as long as they contain the basic elements prescribed in paragraph (G) of this rule.