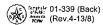


#### **STATE OF TEXAS**

# TEXAS DIRECT PAYMENT EXEMPTION CERTIFICATION LIMITED SALES, EXCISE AND USE TAX

Direct payment permit number

Name of purchaser, firm or agency			
Address (Street & number, P.O. Box or Route number)		Phone (Area code and r	number)
City, State, ZIP code			
I, the undersigned, hereby claim an exemption from payment of state, city, county, special purpose district, and transit authority/department sales and use taxes upon purchase of taxable items from:			
Seller:			
Street address:	City, State, ZIP c	ode:	
Description of items to be purchased (If this space is left blar or billing):	nk, this certificate covers ever	ything on the attach	ed order, invoice,
This certificate does not cover:			
(1) Purchases of taxable items to be resold;			
(2) Sales or rentals to any purchaser other than the permit holder;			
(3) Sales or rentals of motor vehicles subject to the motor vehicle sales and use tax (Chapter 152);			
(4) Materials or supplies used, transferred, or consumed by a provider of a nontaxable service selling the service to a direct payment permit holder.			
This certificate is not valid for lump-sum new construction projects to improve real property for a direct payment permit holder.			
The permit holder agrees not to permit others (including its contractors and repairmen) to use the undersigned's direct payment authorization to purchase materials tax-free.			
The undersigned agrees to accrue and pay the tax to the Comptroller of Public Accounts as required by statute.			
sign here Authorized signature	Permit holder		Date



# **Texas Sales and Use Tax Exemption Certification**

This certificate does not require a number to be valid.

Name of purchaser, firm or agency			
Address (Street & number, P.O. Box or Route number)		Phone (Area code and r	number)
City, State, ZIP code		I	·
I, the purchaser named above, claim an exemption from items described below or on the attached order or involved.		se taxes (for the p	urchase of taxable
Seller:			
Street address:	City, State, ZIP	code:	
Description of items to be purchased or on the attached or	der or invoice:		
		***************************************	
		AND THE PROPERTY OF THE PROPER	
Purchaser claims this exemption for the following reason:			
		The state of the s	-
	West 2014 - 100 -		
I understand that I will be liable for payment of all state and the provisions of the Tax Code and/or all applicable law.	local sales or use taxes which	n may become due f	or failure to comply with
I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.			
sign here	Title		Date

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier.

Do <u>not</u> send the completed certificate to the Comptroller of Public Accounts.



### Texas Agricultural Sales and Use Tax Exemption Certificate

Commercial agricultural producers must use this form to claim exemption from Texas sales and use tax when buying, leasing or renting qualifying agricultural items they will use exclusively in the production of agricultural products for sale.

You cannot use this form to claim exemption from motor vehicle tax when buying motor vehicles, including trailers. To claim motor vehicle tax exemption, you must give a properly completed Texas Motor Vehicle Tax Exemption Certificate for Agricultural and Timber Operations (Form 14-319) to the vehicle's seller or dealer. You must also claim the exemption on the Application for Texas Title (Form 130-U) when titling or registering the vehicle with the local County Tax Assessor-Collector.

This form is **not required** when purchasing the following types of agricultural items:

- · horses, mules and work animals commonly used in agricultural production;
- animal life, the products of which ordinarily constitute food for human consumption, such as cows, goats, sheep, chickens, turkeys and pigs;
- · feed for farm and ranch animals, including oats, corn, chicken scratch and hay; and
- seeds and annual plants, the products of which are commonly recognized as food for humans or animals (such as corn, oats and soybeans) or are usually only raised to be sold in the regular course of business (such as cotton seed).

All other purchases of agricultural items require this properly completed form to claim a sales tax exemption. See the back of this form for examples of exempt and taxable items.

Name of retailer	
	╝
Address (Street and number, P.O. Box or route number)	
	_
City, State, ZIP code	

#### Proper use of this certificate

to a felony of the second degree.

**Purchasers** - You can only use this certificate for items you purchase for exclusive use in an exempt manner. You should be familiar with qualifying items. Any non-agricultural or personal use disqualifies the purchase from exemption. See the back of this form for examples of exempt and taxable items.

**Retailers** - You can accept this certificate in good faith at the time of sale if it is properly completed with an ag/timber number and expiration date. You can also accept it as a blanket certificate covering all sales made during the time this certificate is valid on qualifying items that can reasonably be used to produce agriculture products for sale.

		, μ	
Name of purchaser			
Address (Street and number, P.O. Box or route number)			
City, State, ZIP code		Phone (Area code and number)	
Ag/Timber number	Name of person to whom number is registered, if different than purchaser		
This exemption certificate expires on <b>Dec. 31</b> , <b>2</b> , <b>0</b> ,			
I understand that I am required to keep records to verify eligibility for the exemption(s) claimed and that I will be required to pay sales or use tax on purchases that do not qualify for the exemption(s), in addition to any applicable interest and penalties.			
doc tax on parchages that do not quality for the t	sacription(s), in addition to any applicable	interest and penalties.	

Purchaser's signature

Purchaser's name (print or type)

Date

I understand that it is a criminal offense to issue an exemption certificate to the seller for taxable items that I know will be used in a manner that does not qualify for the exemptions found in Tax Code Section 151.316. The offense may range from a Class C misdemeanor

#### **Always Exempt**

These items are always exempt and do not require an exemption certificate or an ag/timber number.

- Horses, mules and work animals commonly used in agricultural production;
- Animal life, the products of which ordinarily constitute food for human consumption, such as cattle, goats, sheep, chickens, turkeys and hogs;
- Feed such as oats, hay, chicken scratch, wild bird seed and deer corn for livestock and wild game (pet food is not exempt); and
- Seeds and annual plants, the products of which are commonly recognized as food for humans or animals, such as corn, oats and soybeans or for fiber, such as cotton seed.

#### **Exempt**

Here are examples of items that are exempt from sales tax when used exclusively on a farm or ranch to produce agricultural products for sale and purchased by a person with a current ag/timber number.

Air tanks Discs Grain handling equipment Rotary hoes Drags Greases, lubricants and oils for Salt stands Augers qualifying farm machinery and Bale transportation equipment Dryers Seed cleaners equipment Baler twine **Dusters** Shellers Harrows Egg handling equipment Silo unloaders Baler wrap Head gates **Balers** Ensilage cutters Soilmovers used to grade Hoists farmland Farm machinery and repair or **Binders** Husking machines replacement parts Sorters Branding irons Hydraulic fluid Farm tractors Sowers Brush hogs Hydro-coolers Farm wagons Sprayers Bulk milk coolers Implements of husbandry Farrowing houses (portable Spreaders Bulk milk tanks and crates) Incubators Squeeze chutes Calf weaners and feeders Feed carts Irrigation equipment Stalls Cattle currying and oiling Feed grinders Manure handling equipment Stanchions machines Feeders Manure spreaders Subsoilers Cattle feeders Fertilizer Milking equipment Chain saws used for clearing Telecommunications services fence lines or pruning orchards Fertilizer distributors Mowers (hay and rotary blade) used to navigate farm machinery and equipment\* Choppers Floats for water troughs Pesticides Threshing machines Combines Foggers **Pickers** Conveyors Forage boxes **Planters** Tires for exempt equipment Corn pickers Forage harvesters Poultry feeders Troughs, feed and water Poultry house equipment Corral panels Fruit graters Vacuum coolers Cotton pickers, strippers Fruit harvesters Pruning equipment Vegetable graders Grain binders Crawlers - tractors Rollbar equipment Vegetable washers Crushers Grain bins Rollers Vegetable waxers Cultipackers Grain drills Root vegetable harvesters

#### **Taxable**

These items DO NOT qualify for sales and use tax exemption for agricultural production.

- Automotive parts, such as tires, for vehicles licensed for highway use, even if the vehicle has farm plates
- Clothing, including work clothing, safety apparel and shoes
- Computers and computer software used for any purposes other than agricultural production
- · Furniture, home furnishings and housewares
- · Golf carts, dirt bikes, dune buggies and go-carts
- · Guns, ammunition, traps and similar items

- Materials used to construct roads or buildings used for shelter, housing, storage or work space (examples include general storage barns, sheds or shelters)
- · Motor vehicles and trailers\*
- · Pet food
- Taxable services such as nonresidential real property repairs or remodeling, security services, and waste removal

<sup>\*</sup> As of Sept. 1, 2015, telecommunications services used to navigate farm machinery and equipment are exempt.

<sup>\*</sup> See www.comptroller.texas.gov/taxes/ag-timber/.



# TEXAS MAQUILADORA EXEMPTION CERTIFICATE -

Maquiladora exemption permit number LIMITED SALES, EXCISE AND USE TAX Name of purchaser Street address City, state, ZIP Code The undersigned hereby claims exemption from the payment of state and local taxes on its purchases of taxable items for export to Mexico from: Seller: Street address: City, state, ZIP Code: This certificate will remain in effect until the seller is otherwise notified and does not cover purchases of taxable items to be resold in the form in which they are purchased. The undersigned agrees to accrue and pay tax to the Texas Comptroller of Public Accounts on any goods purchased under this certificate that are not exported to Mexico prior to their use. This certificate is not valid unless accompanied by a copy of the Maquiladora Export Permit issued by the Texas Comptroller of Public Accounts. Name of permit holder (Type or print)

Authorized signature

sign here

Date

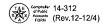


# **Texas Sales and Use Tax Resale Certificate**

Name of purchaser, firm or agency as shown on permit		Phone (Area code and I	number)
Address (Street & number, P.O. Box or Route number)			
City, State, ZIP code			
Texas Sales and Use Tax Permit Number (must contain 11 digits)			
Out-of-state retailer's registration number or Federal Taxpayers Registry (RFC) nu	ımber for retailers based in Mexico		
(Retailers based in	n Mexico must also provide a cop	y of their Mexico reg	istration form to the seller.)
I, the purchaser named above, claim the right to make items described below or on the attached order or invo		r resale of the tax	kable
Seller:		······································	
Street address:	•		
City, State, ZIP code:			, <u>, , , , , , , , , , , , , , , , , , </u>
Description of items to be purchased on the attached order	r or invoice:		
<del></del>	The state of the s		
	10040-011		
Description of the type of business activity generally engaged in or type of items normally sold by the purchaser:			
The taxable items described above, or on the attached order or invoice, will be resold, rented or leased by me within the geographical limits of the United States of America, its territories and possessions or within the geographical limits of the United Mexican States, in their present form or attached to other taxable items to be sold.			
I understand that if I make any use of the items other than rete I must pay sales tax on the items at the time of use base period of time used.		_	
I understand that it is a criminal offense to give a resale certificate to the seller for taxable items that I know, at the time of purchase, are purchased for use rather than for the purpose of resale, lease or rental, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.			
sign here	Title		Date

This certificate should be furnished to the supplier.

Do <u>not</u> send the completed certificate to the Comptroller of Public Accounts.



# Texas Motor Vehicle Sales Tax Exemption Certificate — for Vehicles Taken Out of State

Name of purchaser				
Address (Street & number, P.O. Box or route num	nber)		Phone (Area code and	d number)
City, state and ZIP code			<u></u>	
Only, State and Zin Gode				
I, the purchaser named above, clair	n an exemption from payment o	f motor vehicle sales ta	ax for the purchase	e of the motor vehicle
described below:	n an exemption nom paymont o	THOUSE FOR TOP COMPOSE A	in for the parenaec	7 61 1.10 11.10101 1 61.11010
Vehicle identification number	Make of vehicle	Model year	State or country where	vehicle will be used/registered
Seller	l.		·	
	•			
Street address				
City, state and ZIP code	•			
	<del></del>	·		
I claim this exemption because the	vehicle is to be transported outs	ide this state prior to s	ny usa in this state	e other than the
transportation of the vehicle out of s				
the exemption I am claiming will be		tilis state. I understan	u tilat, ii i register	the vehicle in rexas,
the exemption rain claiming will be	presumed invalid.			
Dy signing holow I horoby authorize	the Comptroller to provide a co	any of this portificate to	the state or sount	n, in which the vehicle
By signing below, I hereby authorize the Comptroller to provide a copy of this certificate to the state or country in which the vehicle				
will be titled, registered and used. I understand that I will be liable for payment of motor vehicle sales or use taxes that may become				
due if I fail to comply with the provisions of the Texas Tax Code, Chapter 152, Taxes on Sale, Rental, and Use of Motor Vehicles.				
I understand that it is a criminal offense to give a Texas Motor Vehicle Sales Tax Exemption Certificate to the seller for a motor				
vehicle that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and that the offense				
is a felony punishable by imprisonment for not more than 10 nor fewer than 2 years, or a fine of not more than \$10,000, or both.				
Purchaser	Ti	tle		Date
sign				
here /				
				<u> </u>

Blanket exemption certificate. A purchaser may provide a blanket Motor Vehicle Sales Tax Exemption Certificate to a seller when purchasing motor vehicles to be used exclusively outside of Texas. The seller may rely on the blanket certificate until it is revoked in writing. The Vehicle Identification Number (VIN), make and model year are not required on this form when being used as a blanket exemption certificate; instead, enter "Blanket Certificate."

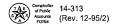
When this form is used as a blanket certificate, the seller must retain the following information for each transaction purchased under the certificate, as required by Texas Tax Code Section 152.063, including:

- Vehicle Identification Number
- model year

· make of vehicle

· state or country where vehicle will be used/registered

NOTE: This certificate does NOT require a taxpayer number to be valid.



### TEXAS MOTOR VEHICLE SALES TAX RESALE CERTIFICATE

Name of purchaser, firm or agency		Dealer number	Dealer number	
Address (Street & number, P.O. Box or Route number)		Daytime phone (Area	a code and number)	
City, State and ZIP code				
I, the purchaser named above, claim the right to make	a non-taxable purchase for	r resale of the motor vehicl	e described below:	
Vehicle identification number	Make of vehicle	Year mod	iel	
Seller				
Street Address				
City, state and ZIP code				
Purchaser claims this vehicle is being purchased for re	esale purposes <u>ONLY</u> .			
I understand that I will be liable for payment of motor v provisions of the Tax Code: Chapter 152. Taxes on Sa			fail to comply with the	
I understand that it is a criminal offense to give a Texa that I know, at the time of purchase, will be used in a n felony punishable by imprisonment for not less than tw	nanner other than that expr	essed in this certificate an	d that the offense is a	
Purchaser Sign	Title		Date	

This certificate should be furnished to the seller. Do **not** send the completed certificate to the Comptroller of Public Accounts.