

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 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 code: _____

Description of items to be purchased (If this space is left blank, this certificate covers everything on the attached order, invoice, or billing):

Blank lines for description of items to be purchased.

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.

Authorized signature sign here 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 number)
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____


Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

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.

 Purchaser	Title	Date
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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 not 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

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.

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 <input style="width: 100%; height: 1em;" type="text"/>	Name of person to whom number is registered, if different than purchaser
This exemption certificate expires on Dec. 31, 20 <input style="width: 20px;" type="text"/>	

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.

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 to a felony of the second degree.

Purchaser's signature	Purchaser's name (print or type)	Date
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This certificate should be given to the retailer. Do **not** send the completed certificate to the Comptroller of Public Accounts.

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

* As of Sept. 1, 2015, telecommunications services used to navigate farm machinery and equipment are exempt.

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

* See www.comptroller.texas.gov/taxes/ag-timber/.

Tax Help: www.comptroller.texas.gov/taxes/ • Window on State Government: www.comptroller.texas.gov

Tax Assistance: 1-800-252-5555

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TEXAS MAQUILADORA EXEMPTION CERTIFICATE – LIMITED SALES, EXCISE AND USE TAX

Maquiladora exemption permit number

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)

sign here ▶

Authorized signature

Date

Texas Sales and Use Tax Resale Certificate

Name of purchaser, firm or agency as shown on permit	Phone (Area code and 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)	
<div style="border: 1px solid black; width: 100%; height: 15px; display: flex; justify-content: space-between;"> </div>	
Out-of-state retailer's registration number or Federal Taxpayers Registry (RFC) number for retailers based in Mexico	
<div style="border: 1px solid black; width: 100%; height: 15px; display: flex; justify-content: space-between;"> (Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.) </div>	

I, the purchaser named above, claim the right to make a non-taxable purchase (for resale of the taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____

City, State, ZIP code: _____


Description of items to be purchased on the attached order or invoice:

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 retention, demonstration or display while holding them for sale, lease or rental, I must pay sales tax on the items at the time of use based upon either the purchase price or the fair market rental value for the 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.

 Purchaser	Title	Date
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This certificate should be furnished to the supplier.
Do not 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 number)	Phone (Area code and number)
City, state and ZIP code	

I, the purchaser named above, claim an exemption from payment of motor vehicle sales tax for the purchase of the motor vehicle described below:

Vehicle identification number	Make of vehicle	Model year	State or country where vehicle will be used/registered
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Seller


Street address

City, state and ZIP code

I claim this exemption because the vehicle is to be transported outside this state, prior to any use in this state other than the transportation of the vehicle out of state, for use exclusively outside this state. I understand that, if I register the vehicle in Texas, the exemption I am claiming will be presumed invalid.

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	Title	Date
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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.

This certificate should be furnished to, and retained by, the seller.
Do **not** send the completed certificate to the Texas Comptroller of Public Accounts.

TEXAS MOTOR VEHICLE SALES TAX RESALE CERTIFICATE

Name of purchaser, firm or agency	Dealer number
Address <i>(Street & number, P.O. Box or Route number)</i>	Daytime phone <i>(Area code and number)</i>
City, State and ZIP code	

I, the purchaser named above, claim the right to make a non-taxable purchase for resale of the motor vehicle described below:

Vehicle identification number	Make of vehicle	Year model
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Seller _____


Street Address _____

City, state and ZIP code _____

Purchaser claims this vehicle is being purchased for resale purposes ONLY.

I understand that I will be liable for payment of motor vehicle sales or use taxes which may become due if I fail to comply with the provisions of the 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 Resale 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 less than two nor more than five years or a fine of not more than \$1,000, or both.

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