

☐ **Direct Mail**

I certify I will report and pay the sales tax for direct mail purchases on my next Utah Sales and Use Tax Return.

☐ **Commercial Airlines**

I certify the food and beverages purchased are by a commercial airline for in-flight consumption; or, any parts or equipment purchased are for use in aircraft operated by common carriers in interstate or foreign commerce.

☐ **Commercials, Films, Audio and Video Tapes**

I certify that purchases of commercials, films, prerecorded video tapes, prerecorded audio program tapes or records are for sale or distribution to motion picture exhibitors, or commercial television or radio broadcasters. If I subsequently resell items to any other customer, or use or consume any of these items, I will report any tax liability directly to the Tax Commission.

☐ **Alternative Energy**

I certify the tangible personal property meets the requirements of Utah Code §59-12-104 and is leased or purchased by or for an alternative energy electricity production facility, a waste energy production facility, or a facility that produces fuel from alternative energy.

☐ **Locomotive Fuel**

I certify this fuel will be used by a railroad in a locomotive engine.

☐ **Research and Development of Alternative Energy Technology**

I certify the tangible personal property purchased will be used in research and development of alternative energy technology.

☐ **Life Science Research and Development Facility**

I certify that: (1) the machinery, equipment and normal operating repair or replacement parts purchased have an economic life of three or more years for use in performing qualified research in Utah; or (2) construction materials purchased are for use in the construction of a new or expanding life science research and development facility in Utah.

☐ **Mailing Lists**

I certify the printed mailing lists or electronic databases are used to send printed material that is delivered by U.S. mail or other delivery service to a mass audience where the cost of the printed material is not billed directly to the recipients.

☐ **Semiconductor Fabricating, Processing or Research and Development Material**

I certify the fabricating, processing, or research and development materials purchased are for use in research or development, manufacturing, or fabricating of semiconductors.

☐ **Telecommunications Equipment, Machinery or Software**

I certify these purchases or leases of equipment, machinery, or software, by or on behalf of a telephone service provider, have a useful economic life of one or more years and will be used to enable or facilitate telecommunications; to provide 911 service; to maintain or repair telecommunications equipment; to switch or route telecommunications service; or for sending, receiving, or transporting telecommunications service.

☐ **Ski Resort**

I certify the snow-making equipment, ski slope grooming equipment or passenger rope-ways purchased are to be paid directly with funds from the ski resort noted on the front of this form.

☐ **Aircraft Maintenance, Repair and Overhaul Provider**

I certify these sales are to or by an aircraft maintenance, repair and overhaul provider for the use in the maintenance, repair, overhaul or refurbishment in Utah of a fixed-wing, turbine-powered aircraft that is registered or licensed in a state or country outside Utah.

☐ **Leasebacks**

I certify the tangible personal property leased satisfies the following conditions: (1) the property is part of a sale-leaseback transaction; (2) sales or use tax was paid on the initial purchase of the property; and, (3) the leased property will be capitalized and the lease payments will be accounted for as payments made under a financing arrangement.

☐ **Film, Television, Radio**

I certify that purchases, leases or rentals of machinery or equipment will be used by a motion picture or video production company for the production of media for commercial distribution.

☐ **Prosthetic Devices**

I certify the prosthetic device(s) is prescribed by a licensed physician for human use to replace a missing body part, to prevent or correct a physical deformity, or support a weak body part. This is also exempt if purchased by a hospital or medical facility. (Sales of corrective eyeglasses and contact lenses are taxable.)

☐ **Out-of-State Construction Materials**

I certify this tangible personal property, of which I am taking possession in Utah, will be taken out-of-state and will become part of real property located in a state that does not have sales tax, is taxed at a lower rate, or does not allow credit for tax paid to Utah. I will report the tax on my next Utah return at the lower of the Utah rate where the tangible personal property was purchased or the rate of the location where the tangible personal property is converted to real property in the other state if the other state allows a credit for tax paid to Utah.

☐ **Agricultural Producer**

I certify the items purchased will be used primarily and directly in a commercial farming operation and qualify for the Utah sales and use tax exemption. **This exemption does not apply to vehicles required to be registered.**

☐ **Tourism/Motor Vehicle Rental**

I certify the motor vehicle being leased or rented will be temporarily used to replace a motor vehicle that is being repaired pursuant to a repair or an insurance agreement; the lease will exceed 30 days; the motor vehicle being leased or rented is registered for a gross laden weight of 12,001 pounds or more; or, the motor vehicle is being rented or leased as a personal household goods moving van. This exemption applies only to the tourism tax (up to 7 percent) and the short-term motor vehicle rental tax (Transportation Corridor Funding – 2.5 percent) – not to the state, local, transit, zoo, hospital, highways, county option or resort sales tax.

☐ **Textbooks for Higher Education**

I certify that textbooks purchased are required for a higher education course, for which I am enrolled at an institution of higher education, and qualify for this exemption. An institution of higher education means: the University of Utah, Utah State University, Utah State University Eastern, Weber State University, Southern Utah University, Snow College, Dixie State University, Utah Valley University, Salt Lake Community College, or the Utah System of Technical Colleges.

Print Form

* Purchaser must provide sales tax license number in the header on page 1.

NOTE TO PURCHASER: You must notify the seller of cancellation, modification, or limitation of the exemption you have claimed.

Questions? Email taxmaster@utah.gov, or call 801-297-2200 or 1-800-662-4335.