

# FEDERAL EXCISE TAX ULTIMATE PURCHASER CERTIFICATE

(For use by (1) State or local government, (2) Specific Federal accounts (listed below),  
3) Non Profit Educational Organizations, and (4) Tires used on Private Intercity, Local, and School Buses.)

I, the undersigned, hereby certify that I am the \_\_\_\_\_ of \_\_\_\_\_  
(Title of Officer)

\_\_\_\_\_,  
(State or local governments, Non Profit Educational Organization, Tires used on Private Intercity, Local, and School Buses)

\_\_\_\_\_, \_\_\_\_\_  
(City) (State)

the ultimate purchaser of the articles specified herein and that I am authorized to execute this certificate and that all articles are purchased from:

**Name of Company or Dealer** \_\_\_\_\_

**Address** \_\_\_\_\_

For the exclusive use of:

Check applicable classification:

- 1. **State or Local Government & \*National Guard** (\*for FET purchases treated as an agency of the State)
- 2. **Federal Government Agencies: MUST be one of the following accounts ONLY:** Indian Tribal Government, American Red Cross, Dept of Defense (which includes U.S Army, U.S. Navy, U.S. Airforce, U.S. Marines, and U.S. Coast Guard).
- 3. **Non Profit Educational Organization.** **Form 637 Registration#** \_\_\_\_\_ **F**  
It is understood that this exemption is for use by a non-profit educational organization in the purchase for its exclusive use of articles subject to manufacturers excise tax; or by an organization exempt from income tax described in section 501 ( c ) ( 3 ) of the Internal Revenue Code in the purchase of any such article for the exclusive use of its school which qualifies for the exemption.
- 4. **Tires used on Private Intercity, Local, and School Buses** **Form 637 Registration#** \_\_\_\_\_ **I**  
It is understood that this exemption applies to tires, and the Intercity and Local buses must be scheduled along regular routes, or have the seating capacity of at least 20 adults and the purchaser holds certificate of Registry # from IRS Form #637

**IMPORTANT:** For categories 3, and 4 above, exemption cannot be allowed without a valid registration number obtained from The District Director of Internal Revenue on Form 637. **A copy of Form 637 or letter from IRS reflecting registration # must be attached.**

**IT IS UNDERSTOOD THAT THE EXEMPTION FROM TAX IN THE CASE OF SALES OF ARTICLES UNDER THIS EXEMPTION CERTIFICATE TO THE STATE, ETC., IS LIMITED TO THE SALE OF ARTICLES PURCHASED FOR THEIR EXCLUSIVE USE, AND IT IS AGREED THAT IF ARTICLES PURCHASED TAX FREE UNDER THIS EXEMPTION CERTIFICATE ARE USED OTHERWISE OR ARE SOLD TO EMPLOYEES OR OTHERS, SUCH FACT WILL BE REPORTED BY ME TO THE MANUFACTURER OF THE ARTICLE OR ARTICLES COVERED BY THIS CERTIFICATE.**

**IT IS ALSO UNDERSTOOD THAT THE FRAUDULENT USE OF THIS CERTIFICATE TO SECURE EXEMPTION WILL SUBJECT THE UNDERSIGNED AND ALL GUILTY PARTIES UNDER SECTION 7201 TO A FINE OF NOT MORE THAN \$10,000 OR IMPRISONMENT FOR NOT MORE THAN 5 YEARS, OR BOTH, TOGETHER WITH THE COSTS OF PROSECUTION.**

**Signature** \_\_\_\_\_

**Address** \_\_\_\_\_

**Date** \_\_\_\_\_

Vendor's Invoice

Articles

Date of Resale

Quantity

Use Made

**BLANKET CERTIFICATE – Detail not required**  
**For single exemption certificates please provide detail on next page**

**EFFECTIVE** \_\_\_\_\_ **THROUGH** \_\_\_\_\_  
(maximum of three years)

(See next page for detail required for single certificate)

