

# SALES TAX VENDOR LIABILITY NOTICE, RULES AND FORMS

This information booklet contains:

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- Vendors Duties and Liabilities (pages 4-9)
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## OKLAHOMA TAX COMMISSION

2501 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73194-0010



## A MESSAGE FROM THE OKLAHOMA TAX COMMISSION

Dear Vendor,

This packet of information contains the rules concerning tax exempt sales and examples of the exemption documents that are either issued or approved by the Oklahoma Tax Commission. Once you have read the following information, if you have any questions or comments, please contact our Taxpayer Assistance Office at one of the numbers listed below.

Vendors may be relieved of sales tax liability on exempt sales if they obtain, at or before the time of sale, and retain properly executed documents as evidence of the sales tax exemption.

Vendors should obtain the necessary document for each exempt sale, and retain the document with the sales invoice for a period of 3 years from the date of invoice or date of sales tax remittance, whichever is later. Generally, if you are going to be making a series of exempt sales to the same person, you may obtain the documentation and keep it on file. During daily business operations, vendors may be presented with a variety of documents from exempt purchasers. If you have any questions concerning the validity of a document or a claimed exemption, please contact one of the following locations.

**Oklahoma Tax Commission - Monday through Friday 7:30 am - 4:30 pm**

Taxpayer Assistance	<b>(405) 521-3160</b>
In State Toll Free	<b>(800) 522-8165</b>
Facsimile Number	<b>(405) 521-3826</b>

**Branch Office of the Oklahoma Tax Commission - Monday through Friday 7:30 am - 5:00 pm**

Tulsa	<b>(918) 581-2399</b>
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A vendor may also obtain a copy of all sales tax permit holders, which is updated monthly, for a fee of \$150.00 annually. Complete Form FTS-7, available on our website at [www.tax.ok.gov](http://www.tax.ok.gov), to request access to the download of these records. Mail your completed Form FTS-7 to:

**Oklahoma Tax Commission  
Taxpayer Assistance Division  
2501 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73194**

Sincerely,  
Taxpayer Assistance Division  
Oklahoma Tax Commission

# THIS VENDOR COOPERATES WITH THE OKLAHOMA TAX COMMISSION TO VERIFY PURCHASER LIABILITY

The Oklahoma Sales Tax Code requires every vendor in this state to collect the appropriate amount of state and local sales taxes as imposed by law.

Vendors are held liable for the collection and remittance of these taxes unless the purchaser timely provides the vendor with documentation that the purchaser is exempt from the payment of sales taxes.

Oklahoma law also provides that, if the Oklahoma Tax Commission finds that a purchaser improperly presents exemption documents or uses the property for a non-exempt purpose, the purchaser shall be liable for the tax and can be assessed a \$500 fine. If this occurs, the Oklahoma Tax Commission may pursue collection from the purchaser and the vendor shall not be held liable for the tax.



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so that the notice on the opposite side  
can be cut out and posted by vendors  
without any loss of information.**



## EXCERPTS FROM TAX COMMISSION PERMANENT RULES

**710:65-3-33.**

### **Records required to support deductions from gross receipts for purposes of calculating sales tax**

**(a) Supporting records required.** Where the nature of a business is such that charge and time sales are made, or where the nature of the business is such that a portion of its sales are for resale, or are within the protection of the Commerce Clause of the Constitution of the United States, or consist of services, or are made to exempt churches, to a government body, or are exempt from the tax on some other ground, then such records as will clearly indicate the information required in filing returns must be kept.

**(b) Complete and detailed records required.** To support deductions made on the tax return, such as sales for resale, sales within the protection of the Commerce Clause of the Constitution of the United States, sales made to churches, or sales made to any government body, the vendor's records for each transaction for which is claimed shall be in detail sufficient to show:

- (1) The name and address of the customer,
- (2) The character of the transaction,
- (3) The date,
- (4) The amount of gross receipts or gross proceeds, and
- (5) Such other information as may be necessary to establish the nontaxable character of such transaction under the Sales Tax Code.

**(c) Purchaser resale number requirement.** Anyone claiming a sale for resale exemption shall also keep a record of the purchaser's resale number issued by the Commission. The failure to obtain and keep a record of the purchaser's resale number shall create a presumption that the sale was not a sale for resale. The vendor may, however, present other documentary evidence from its books and records to overcome this presumption. **[See: 68 O.S. §1365(C)] [Source: Amended at 11 Ok Reg 3521, effective 6/26/94]**

**710:65-7-6.**

### **Vendors' relief from liability and duty to collect sales tax**

**(a) Presumption of taxability.** All sales are presumed to be subject to sales tax unless specifically exempted by the Sales Tax Code. Vendors are liable for the sales tax collected as well as for tax that should have been collected.

**(b) When vendor may be relieved of liability.** A vendor shall be relieved of any liability for the tax and of the duty to collect imposed by Section 1361 of Title 68 of the Oklahoma Statutes if the vendor, in good faith, timely accepts from a consumer, properly completed documentation certified by the Oklahoma Tax Commission that such consumer is exempt from the taxes levied by the Oklahoma Sales Tax Code.

**(c) General requirements.** Three requirements must be met before the vendor is relieved of liability.

- (1) **Vendor good faith.** Good faith requires that the vendor strictly comply with statutory requirements.
- (2) **Timely acceptance from a consumer.** Timely acceptance from a consumer requires that documentation be in the possession of the vendor at the time the exempt transaction occurs. In the case of continued sales to the same purchaser, the vendor must have, on file, a sales tax permit, card, or exemption letter for each renewal interval. If no renewal interval is provided by statute, the renewal period will be deemed three (3) years, except in the case of entities with specific statutory exemptions who have established eligibility as set out in (d)(5) of this Section.



## EXCERPTS FROM PERMANENT RULES, CONTINUED...

### (3) Properly completed documentation certified by the Oklahoma Tax Commission.

Examples of properly completed documentation certified by the Oklahoma Tax Commission are described in (d) of this Section.

**(d) Specific applications.** The items of information described in (1) through (8) of this subsection constitute minimum requirements to establish "properly completed documentation certified by the Tax Commission" for each respective category of purchasers.

#### (1) Sales for resale. In the case of sales for resale, items set out in this paragraph are required:

(A) A **copy** of the purchaser's sales tax permit, **or if unavailable**, the purchaser's name, address, sales tax permit number, and its date of expiration. If a copy of the sales tax permit is unavailable, and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6;

(B) A statement that the articles purchased are purchased for resale;

(C) The signature of the purchaser or a person authorized to legally bind the purchaser;

(D) Certification on the face of the invoice, bill or sales slip or by a separate document, that says the purchaser is engaged in reselling the articles purchased; and,

(E) In cases where purchases are made on regular basis, and the certification indicates that all purchases are for resale, then subsequent purchases may be made without further certification until the expiration date of the permit.

#### (2) Sales to a manufacturer. In the case of sales to purchasers claiming exemption for manufacturing, the vendor must obtain the items of information set out in this paragraph:

(A) A **copy** of the purchaser's manufacturer's exemption permit issued pursuant to 68 O.S. Supp. 1998, § 1359.2 (hereafter referred to as "Sales/Manufacturers Permit"), **or if unavailable**, the name, address, and Sales/Manufacturers Permit number of the purchaser **or**, a statement that contains the information that would appear on the Sales/Manufacturers Permit. If a copy of the Sales/Manufacturers Permit is unavailable and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6;

(B) Statement that articles are being purchased for use in the production process at a manufacturing site; and,

(C) Signature of the purchaser or a person authorized to legally bind the purchaser.

#### (3) Sales made pursuant to a direct payment permit. In the case of sales made to purchasers claiming deferral pursuant to a direct payment permit, the vendor must obtain the items of information described in this paragraph:

(A) A **copy** of the purchaser's Direct Payment Permit (DPP), **or if unavailable**, the purchaser's name, address, DPP number, and its date of expiration. If a copy of the Direct Payment Permit is unavailable and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6;



## EXCERPTS FROM PERMANENT RULES, CONTINUED...

- (B) A statement that the permit-holder claims deferral of the payment of any applicable state and local sales or use taxes upon its purchases of taxable tangible personal property or services;
- (C) A statement that the articles purchased are for use in the purchaser's Oklahoma enterprises, and not for resale; and,
- (D) The signature of the purchaser or a person authorized to legally bind the purchaser, and date signed.

(4) **Sales for agricultural purposes.** In the case of a claimed agricultural exemption, the vendor must obtain the items of information set out in this paragraph:

- (A) A **copy** of the agricultural exemption permit card;
- (B) A statement that the articles purchased will be used in agricultural production;
- (C) Signature of the permit holder or a person authorized to legally bind the permit holder; and,
- (D) In the circumstances defined in (i) and (ii) of this subparagraph, certification on the face of the invoice or sales ticket is required:

- (i) From any person purchasing feed for horses, mules, or draft animals used directly in the production and marketing of agricultural products; **or**
- (ii) From any person who is making purchases of materials, supplies, or equipment to be used in the construction of livestock facilities, including facilities for the production and storage of feed, pursuant to a contract with an agricultural permit holder. [See: 68 O.S.Supp.1995, §1358(8) and 710:65-13-17]

(5) **Sales to persons raising animals for resale.** In the case persons regularly engaged in the business of raising animals for resale, the vendor must obtain the items of information set out in this paragraph:

- (A) A **copy** of the purchaser's sales tax permit, **or if unavailable**, the purchaser's name, address, sales tax permit number, and its expiration date. If a copy of the Sales Tax Permit is unavailable and if the information provided has not been previously verified, it must be verified by either calling the Taxpayer Assistance Division or by reference to the sales tax permit list obtained pursuant to OAC 710:65-9-6;
- (B) A statement that the articles purchased are purchased for resale;
- (C) The signature of the purchaser or a person authorized to legally bind the purchaser; and,
- (D) Certification on the face of the invoice, bill or sales slip that says the purchaser is regularly engaged in the business of raising animal life for resale and that the items being purchased exempt from sales tax are solely for business use.

(6) **Sales to entities with specific statutory exemptions.** In the case of sales to purchasers claiming exemption based upon specific statutory authority, the vendor must obtain the information described in this paragraph:

- (A) A **copy** of the letter or card from the Oklahoma Tax Commission recognizing the entity as one which is statutorily exempt from sales tax on its purchases; and
- (B) A signed statement that the purchase is **authorized by, and being made by**, the exempt entity, with funds of the exempt entity, and not by the individual; and,



## EXCERPTS FROM PERMANENT RULES, CONTINUED...

(C) In the case of sales to **fire departments organized for unincorporated areas**, as defined in 18 O.S. § 592, certification on the face of the invoice or sales ticket is also required.

(D) In the case of purchases made by the federal government, charged pursuant to the GSA SmartCard program, no letter or card from the Commission is required, and 710:65-13-130 should be consulted to determine the taxability of the transaction.

(E) Types of entities which may receive an exemption card or letters certifying or confirming a specific statutory exemption include:

- Adjudicated Juveniles – Children’s Home for [1356(21)]
- Agriculture Exemption [1358; 1358.1]
- Boys and Girls Clubs [1356(20)]
- Boys Scouts [1356(9)]
- Cable Television – Licensed Cable Television Operators [1359(9)]
- Campfire Girls [1356(9)]
- Career Technology Student Organization [1356(50)]
- Children’s Homes Supported by Churches [1356(27)]
- Churches [1356(7)]
- City/County Trusts and Authorities [1356(1) or 60 O.S. § 176]
- Collection and Distribution Organization [1357(14.a.1)]
- Community Based Health Centers [1356(22d)]
- Community Based Autonomous Member [1356(57)]
- Community Health Charities [1356(61)]
- County Governments [1356(1)]
- Daughters of the American Revolution
- Disabled American Veterans Department of Oklahoma [1356(28)]
- 100% Disabled Veteran [1357(34)]
- Disadvantage Children – Cultural Organization for [1356(24)]
- Federal Credit Union – Federal Law [Title 12 U.S.C, § 1768]
- Federal Governments [1356(1)]
- Federally Qualified Health Care Facility [1356(22a)]
- Federally Recognized Indian Tribes
- Girl Scouts [1356(9)]
- Grand River Dam Authority [1356(10)]
- Independent Nonprofit Biomedical Research Foundation [1357(25)]
- Independent Nonprofit Community Blood Bank – Headquartered in this state [1357(25)]
- Indigent Health – Clinics receiving funds from the Indigent Health Care Revolving Fund [1356(22c)]
- Meals on Wheels – Organization which provides prepared meals for home consumption to the elderly or homebound [1357(13a) Text as amended by Laws 2006, 2nd Ex. Sess., C. 44, Sect. 5, eff. July 1, 2007.]
- Metropolitan Area Homeless Service Provider [1356(54)]
- Migrant Health Center [1356(22b)]
- Motion Picture/Television Production Companies [1357(23)]
- Municipal Governments [1356(1)]
- Museums – Accredited by the American Association of Museums [1356(25)]
- National Volunteer Women’s Service Organization [1356(62)]
- Oklahoma Coal Mining Companies [1359(13)]

**NOTE:**  
Bracketed numbers represent reference to Oklahoma Statutes. All are Title 68 unless otherwise noted.





## EXCERPTS FROM PERMANENT RULES, CONTINUED...

- Older American – Organizations providing nutrition programs for the care and benefit of elderly persons [1357(13b) Text as amended by Laws 2006, 2nd Ex. Sess., C. 44, Sect. 5, eff. July 1, 2007.]
- Private Schools Elementary/Secondary [1356(11)]
- Private Schools Higher Education [1356(11)]
- PTA/PTO Organizations [1356(13a.6)]
- Public Schools [1356(13a.1)]
- Qualified Neighborhood Watch Organization [1356(53)]
- Radio/Television – Licensed Radio/Television Station for Broadcasting [1359(8)]
- Rural Electric Coops [18 O.S. § 437.25]
- Rural Water Districts [1356(10)]
- State Governments [1356(1)]
- Veterans of Foreign Wars of the United States, Oklahoma Chapters [1356(64)]
- Volunteer Fire Department [1356.1 - 1356(17)]
- YMCA/YWCA [1356(63)]
- Youth Camps – Supported or Sponsored by Churches [1356(29)], and

(7) **Sales to contractors.** Contractors are defined by statute as consumer/users and must pay sales tax on all taxable services and tangible personal property, including materials, supplies, and equipment purchased to develop, repair, alter, remodel, and improve real property.

(A) **Limited exceptions.** A contractor may make purchases based upon the exempt status of another entity only in the statutorily-limited circumstances described in this paragraph.

### NOTE:

Unless an expiration date is printed on the card, all cards/letters are non-expiring.

(i) A contractor who has a public contract, or a subcontractor to that public contract, with an Oklahoma municipality, county, public school district, an institution of the Oklahoma System of Higher Education, a rural water district, the Grand River Dam Authority, the Northeast Oklahoma Public Facilities Authority, or the Oklahoma Municipal Power Authority, may make purchases of tangible personal property or services, which are necessary for carrying out the public contract, exempt from sales tax.

(ii) A contractor who has entered into a contract with a private institution of higher education or with a private elementary or secondary institution, may make purchases of tangible personal property or services, including materials, supplies and equipment used in the construction of buildings owned and used by the institution for educational purposes exempt from sales tax. However, the institution must be registered or accredited with the Oklahoma State Regents for Higher Education the State Board of Education, or the State Department of Education.

(iii) A contractor who has contracted with an agricultural permit holder to construct a facility which will be used directly in the production of any livestock, including facilities used in the production and storage of feed for livestock owned by the agricultural permit holder, may make purchases of materials, supplies and equipment necessary to fulfill the contract, exempt from sales tax. [See: (d)(4) of this Section]

(iv) A contractor may make purchases of machinery, equipment, fuels, and chemicals or other materials, exempt from sales tax, which will be incorporated into and directly used or consumed



## EXCERPTS FROM PERMANENT RULES, CONTINUED...

in the process of treatment of hazardous waste, pursuant to OAC 710:65-13-80. Contractors claiming exemption for purchases to be used to remediate hazardous wastes should obtain a letter certifying the exemption status from the Tax Commission by following the procedures set out in 710:65-13-80, and provide a copy of the letter to vendors, pursuant to (d)(6) of this Section.

(v) **Purchases or services for construction for a church.** Exempts sales of tangible personal property or services to any person with whom a church has duly entered into a construction contract, necessary for carrying out such sub-contractors to such construction contract. (effective 8-25-2006)

(vi) **Rural electric coops.** Sales to contractors or sub-contractors entered into a contractual relationship with a rural electric cooperative for construction or expansion of a facility shall be considered sales made to a rural electric cooperative. (effective 8/25/2006)

(B) **Documentation required for limited exceptions.** In the case of a sale to a contractor claiming exemption pursuant to (A)(i), (A)(ii), or (A)(iii) of this paragraph the vendor must obtain:

(i) A **copy** of the exemption letter or card issued to one of the entities described in (A) of this subsection;

(ii) Documentation indicating the contractual relationship between the contractor and the entity; and,

(iii) Certification, on the face of each invoice or sales receipt, setting out the name of the exempt entity, that the purchases are being made on behalf of the entity, and that they are necessary for the completion of the contract.

(8) **Sales of trailers.** In the case of a purchaser claiming exemption from sales tax on the purchase of a trailer pursuant to the exemption allowed by 68 O.S. § 1355(2), the vendor should obtain a statement, signed by the purchaser, or a person who may legally bind the purchaser, that Oklahoma Motor Vehicle Excise Tax will be paid on the purchase of the trailer in accordance with the provisions of Article 21 of Title 68 of the Oklahoma Statutes, and that if the excise tax is not so paid, the purchaser will be responsible for the sales tax due.

**[Source: Added at 9 Ok Reg 3033, eff 7-13-92; Amended at 14 Ok Reg 2711, eff 6-26-97; Amended at 15 Ok Reg 2827, eff 6-25-98; Amended at 16 Ok Reg 2653, eff 6-25-99]**



# EXAMPLES OF SALES TAX PERMIT AND EXEMPTION PERMITS,

OTX0024-11-91-BT  
13-54

**STATE OF OKLAHOMA  
OKLAHOMA TAX COMMISSION**

**NON-TRANSFERABLE**

Permit Type

PERMIT NUMBER  
000000

If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the OKLAHOMA TAX COMMISSION for cancellation WITH AN AN EXPLANATION ON THE REVERSE SIDE.

BUSINESS LOCATION	SIC CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT EXPIRES
BUSINESS NAME 123 ANY STREET ANY TOWN OK 79999	X9999	0000	00/00/0000	00/00/0000

BUSINESS NAME  
123 ANY STREET  
ANY TOWN OK 79999

CHAIRMAN

VICE-CHAIRMAN

SECRETARY-MEMBER

THIS PERMIT MUST BE POSTED IN A CONSPICUOUS PLACE

Example of a sales tax permit. Rule #710:65-7-6, which is contained in this booklet, requires documentation, in addition to the information on the permit, be obtained in order for a vendor to be relieved of liability from sales tax on sales which are later found to be subject to sales tax.

Below are a few examples of possible permit types to be printed in blue shaded area on the above card.

**NOTE:** Bracketed numbers represent reference to Oklahoma Statutes. All are Title 68 unless otherwise noted.

- Sales Tax Permit
- Sales Tax Direct Pay Permit
- Adjudicated Juveniles – Children’s Home for [1356(21)]
- Agriculture Exemption [1358; 1358.1]
- Boys and Girls Clubs [1356(20)]
- Boys Ssouts [1356(9)]
- Cable Television – Licensed Cable Television Operators [1359(9)]
- Campfire Girls [1356(9)]
- Career Technology Studen Organization [1356(50)]
- Children’s Homes Supported by Churches [1356(27)]
- Churches [1356(7)]
- City/County Trusts and Authorities [1356(1) or 60 O.S.§ 176]
- Collection and Distribution Organization [1357(14.a.1)]
- Community Based Health Centers [1356(22d)]
- Community Based Autonomus Member [1356(57)]
- Community Health Charities [1356(61)]
- County Governments [1356(1)]
- Daughters of the American Revolution
- Disabled American Veterans Department of Oklahoma [1356(28)]
- 100% Disabled Veteran [1357(34)]
- Disadvantage Children – Cultural Organization for [1356(24)]
- Federal Credit Union – Federal Law [Title 12 U.S.C, § 1768]
- Federal Governments [1356(1)]
- Federally Qualified Health Care Facility [1356(22a)]
- Federally Recognized Indian Tribes
- Girl Scouts [1356(9)]
- Grand River Dam Authority [1356(10)]
- Independent Nonprofit Biomedical Research Foundation [1357(25)]
- Independent Nonprofit Community Blood Bank – Headquartered in this state [1357(25)]
- Indigent Health – Clinics receiving funds from the Indigent Health Care Revolving Fund [1356(22c)]
- Meals on Wheels – Organization which provides prepared meals for home consumption to the elderly or homebound [1357(13a) Text as



# EXAMPLES OF SALES TAX PERMIT AND EXEMPTION PERMITS, CONTINUED...

- amended by Laws 2006, 2nd Ex. Sess., C. 44, Sect. 5, eff. July 1, 2007.]
- Metropolitan Area Homeless Service Provider [1356(54)]
- Migrant Health Center [1356(22b)]
- Motion Picture/Television Production Companies [1357(23)]
- Municipal Governments [1356(1)]
- Museums – Accredited by the American Association of Museums [1356(25)]
- National Volunteer Women’s Service Organization [1356(62)]
- Oklahoma Coal Mining Companies [1359(13)]
- Older American – Organizations providing nutrition programs for the care and benefit of elderly persons [1357(13b) Text as amended by Laws 2006, 2nd Ex. Sess., C. 44, Sect. 5, eff. July 1, 2007.]
- Private Schools Elementary/Secondary [1356(11)]
- Private Schools Higher Education [1356(11)]
- PTA/PTO Organizations [1356(13a.6)]
- Public Schools [1356(13a.1)]
- Qualified Neighborhood Watch Organization [1356(53)]
- Radio/Television – Licensed Radio/Television Station for Broadcasting [1359(8)]
- Rural Electric Coops [18 O.S. § 437.25]
- Rural Water Districts [1356(10)]
- State Governments [1356(1)]
- Veterans of Foreign Wars of the United States, Oklahoma Chapters [1356(64)]
- Volunteer Fire Department [1356.1 - 1356(17)]
- YMCA/YWCA [1356(63)]
- Youth Camps – Supported or Sponsored by Churches [1356(29)]



## 100% DISABLED VETERAN SALES TAX EXEMPTION



OKLAHOMA TAX COMMISSION	
100% Disabled Veteran Sales Tax Exemption	
Exemption Number	Effective Date
XXXXXX	01-JUL-05
JOE VETERAN 2501 N. LINCOLN BLVD. OKLAHOMA CITY, OK 73194-0000	



OKLAHOMA TAX COMMISSION				Non-Transferable	
SALES TAX EXEMPTION: 100% Disabled Veteran				PERMIT NUMBER	
<small>OTX0024-10-97-BT 13-54-R-10-97</small> Pursuant to HB 1547; Which we quote in part "Sales of tangible personal property or services to persons...in receipt of disability compensation at the one-hundred-percent rate and the disability shall be permanent...shall not exceed Twenty-five Thousand Dollars (\$25,000.00) per year per individual." If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the OKLAHOMA TAX COMMISSION for cancellation WITH AN EXPLANATION ON THE REVERSE SIDE.				800000	
BUSINESS LOCATION	NAICS CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT EXPIRES	
VETERAN 1234 ANYWHERE ST CITY, STATE ZIP			AUG 01 2005	NON-EXPIRING	
VETERAN 1234 ANYWHERE ST CITY, STATE ZIP				PLEASE POST IN A CONSPICUOUS PLACE  <i>[Signature]</i> Chairman <i>[Signature]</i> Vice-Chairman <i>[Signature]</i> Secretary-Member	



# VOLUNTEER FIRE DEPARTMENT SALES TAX EXEMPTION

OTX0024-10-97-BT  
13-54-R-10-97

## OKLAHOMA TAX COMMISSION Sales Tax Exemption: Volunteer Fire Department

**NON-TRANSFERABLE**

PERMIT NUMBER

**821455**

If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the OKLAHOMA TAX COMMISSION for cancellation WITH AN AN EXPLANATION ON THE REVERSE SIDE.

BUSINESS LOCATION	SIC CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT EXPIRES
<b>VOLUNTEER FIRE TEST 1</b> 1 SMOKEY BEAR DR EDMOND, OK 73034			<b>OCT 22 2004</b>	<b>OCT 22 2004</b>

VOLUNTEER FIRE TEST 1  
1 SMOKEY BEAR DR  
EDMOND, OK 73034

**PLEASE POST IN A CONSPICUOUS PLACE**

Example of a volunteer fire department exemption card.

The card is only issued to the Volunteer Fire Department effective November 1, 2004. (Amended by Laws 2004, SB 1121, c. 535 Section 7)



# MANUFACTURERS SALES TAX/EXEMPTION PERMIT

OTX0024-11-91-BT  
13-54

## STATE OF OKLAHOMA OKLAHOMA TAX COMMISSION

**NON-TRANSFERABLE**

### MANUFACTURERS SALES TAX/EXEMPTION PERMIT

PERMIT NUMBER

000000

If the business changes location or ownership or is discontinued for any reason, this permit must be returned to the OKLAHOMA TAX COMMISSION for cancellation WITH AN AN EXPLANATION ON THE REVERSE SIDE.

BUSINESS LOCATION	SIC CODE	CITY CODE	PERMIT EFFECTIVE	PERMIT EXPIRES
BUSINESS NAME 123 ANY STREET ANY TOWN OK 79999	X9999	0000	00/00/0000	00/00/0000

BUSINESS NAME  
123 ANY STREET  
ANY TOWN OK 79999

CHAIRMAN

VICE-CHAIRMAN

SECRETARY-MEMBER

**THIS PERMIT MUST BE POSTED IN A CONSPICUOUS PLACE**

Example of a manufacturers sales tax/exemption permit. Rule #710:65-7-6, which is contained in this booklet, requires documentation, in addition to the information contained on this certificate, be obtained in order for a vendor to be relieved of liability from sales tax on sales which are later found to be subject to sales tax.

## UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: \_\_\_\_\_

Address: \_\_\_\_\_

I certify that:

Name of Firm (Buyer): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

is engaged as a registered

Wholesaler

Retailer

Manufacturer

Seller (California)

Lessor (see notes on pages 2-4)

Other (Specify) \_\_\_\_\_

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service<sup>1</sup> to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of Business: \_\_\_\_\_

General description of tangible property or taxable services to be purchased from the seller: \_\_\_\_\_

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL <sup>2</sup>	_____	MO <sup>13</sup>	_____
AR	_____	NE <sup>14</sup>	_____
AZ <sup>22</sup>	_____	NV	_____
CA <sup>3</sup>	_____	NJ	_____
CO <sup>1</sup>	_____	NM <sup>1,15</sup>	_____
CT <sup>4</sup>	_____	NC <sup>25</sup>	_____
DC <sup>5</sup>	_____	ND	_____
FL <sup>23</sup>	_____	OH <sup>26</sup>	_____
GA <sup>6</sup>	_____	OK <sup>16</sup>	_____
HI <sup>1,7</sup>	_____	PA <sup>27</sup>	_____
ID	_____	RI <sup>17</sup>	_____
IL <sup>1,8</sup>	_____	SC	_____
IA	_____	SD <sup>18</sup>	_____
KS	_____	TN	_____
KY <sup>24</sup>	_____	TX <sup>19</sup>	_____
ME <sup>9</sup>	_____	UT	_____
MD <sup>10</sup>	_____	VT	_____
MI <sup>11</sup>	_____	WA <sup>20</sup>	_____
MN <sup>12</sup>	_____	WI <sup>21</sup>	_____

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be a part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: \_\_\_\_\_

(Owner, Partner or Corporate Officer)

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sole wholesale, resold, leased, rented or incorporated as an ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

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Notes:

1. The state of Colorado, Hawaii, Illinois, and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
2. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
3. California:
  - A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
  - B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.
  - C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.
  - D. A valid resale certificate is effective until the issuer revokes the certificate.
4. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and an regulations and administrative pronouncements pertaining to resale certificates.
5. District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
6. Georgia: the purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.
7. Hawaii allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
8. Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

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The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

“Good faith” is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine if the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchase fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

9. Maine does not have an exemption on sales of property for subsequent lease or rental.
10. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always “29”. Maryland registration, exemption and direct pay numbers may be verified on the website of the Comptroller of the Treasury at [www.marylandtaxes.com](http://www.marylandtaxes.com).
11. Michigan: Effective for a period of three years unless a lesser period is mutually agreed t and stated on this certificate. Covers all exempt transfers when accepted by the seller in “good faith” as defined by Michigan statute.
12. Minnesota:
  - A. Does not allow a resale certificate for purchases of taxable services for resale in most situations.
  - B. Allows an exemption for items used only once during production and not used again.
13. Missouri:
  - A. Purchases who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.
  - B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
14. Nebraska: A blanket certificate is valid 3 years from the date of issuance.
15. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale tangible personal property provided:
  - a) this certificate was not issued by the State of New Mexico;
  - b) the buyer is not required to be registered in New Mexico; and
  - c) the buyer is purchasing tangible personal property for resale or incorporations as an ingredient or component part into a manufactured product.
16. Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of “properly completed documents” which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-:65-7-6 is:
  - A) Sales tax permit information may consist of:
    - (i) A copy of the purchaser's sales tax permit; or
    - (ii) In lieu of a copy of the permit, obtain the following:
      - (I) Sales tax permit number; and
      - (II) The name and address of the purchaser;
  - B) A statement that the purchaser is engaged in the business of reselling the articles purchased;
  - C) A statement that the articles purchased are purchased for resale;
  - D) The signature of the purchaser or a person authorized to legally bind the purchaser; and
  - E) Certification on the face of the invoice, bill or sales slip or on separate letter that said purchaser is engaged in reselling the articles purchased.



Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.

17. Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.
18. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
  - (1) The service is purchased for or on behalf of a current customer;
  - (2) The purchaser of the service does not use the service in any manner; and
  - (3) The service is delivered or resold to the customer without any alteration or change.
19. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
20. Washington:
  - A. Blanket resale certificates must be renewed at intervals not to exceed four years;
  - B. This certificate may be used to document exempt sales of “chemicals to be used in processing an article to be produced for sale.”
  - C. Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.
21. Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.
22. Arizona: This certificate is not valid as an exemption certificate. This certificate is for use when making sales of tangible personal property for resale in the ordinary course of business, pursuant to A.R.S. §42-1328, Burden of proving sales not at retail.
23. Florida: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser’s Florida sales and use tax registration number. A purchaser cannot extend this certificate to sellers for transactions occurring prior to the date of the purchaser’s registration in Florida. The effective date of the purchaser’s registration in Florida must be noted on the face of the certificate.
24. Kentucky:
  1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
  2. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
  3. The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
25. North Carolina: This certificate is not valid as an exemption certificate or if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.
26. Ohio:
  - A. The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
  - B. In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
27. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser’s Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.





## AGRICULTURAL TRANSACTIONS, CONTINUED...

- (4) Beekeeping;
- (5) Ownership of livestock solely for one's own use for pleasure riding, trail riding, performance riding, participation in horse shows, or racing; and,
- (6) The raising of cats, dogs, other fur-bearing animals not included in the definition of livestock, or non-domesticated fowl.

(d) **Sales of feed, fertilizers, biologicals, and pharmaceuticals.** The statute provides an exemption from sales tax for sales of certain items, such as feed, fertilizer, pharmaceuticals, biologicals, seeds, plants, and pesticides, when sold to a person regularly engaged in farming or ranching, for profit, and the items are to be used and in fact are used in agricultural production. Sales of agricultural fertilizer, pharmaceuticals and biologicals sold to a person engaged in the business of applying such materials on a contract or custom basis are specifically exempted from sales and use tax.

(e) **Sales to persons other than farmers or ranchers.** Sales of tangible personal property are subject to the sales or use tax under this rule, if the sales are to persons other than a farmer or rancher, regularly engaged in business for profit, or if the sales are made to a farmer or rancher, but the property is used or consumed for a purpose other than the production of agricultural products for sale.

(f) **Sales for personal use.** Sales to a farmer or rancher of fuel, clothing, and all other tangible personal property for personal living or human consumption or use are taxable. Sales of tangible personal property are taxable when the property is used in producing food or other products for personal consumption and not for sale. Similarly, sales of seed, fertilizer, equipment, etc. to anyone for use on homes, gardens, lawns, parks and golf courses or for use by landscape gardeners are taxable.

(g) **Farm machinery.** Sales of farm machinery used directly on a farm or ranch in the production of agricultural products are exempt. Such machinery is also exempt if sold to a custom harvester, baler, producer or planter performing service on a farm or a ranch.

(1) **"Farm machinery"** includes:

- (A) Expendable supplies, such as baling wire, and binders twine, hand tools, and implements such as fence stretchers, picks, posthole diggers, scoops and shovels;
- (B) Lubricants for farm machinery;
- (C) Repair or replacement parts for machinery used directly on a farm or ranch in production of agricultural products;
- (D) Fencepost, cattleguards, gates and chutes;
- (E) Buildings and structures which are essentially an item of equipment or machinery for agricultural production if the structure is specifically designed for such use and the structure can not be economically used for any other purpose, for example: an automated laying house or farrowing house.

(2) **"Farm machinery"** does **not** include any motor vehicle licensed for highway use.

(h) **Exemption limited to use in agricultural production.** The fact that an item is purchased for use on a farm or ranch, or that a piece of equipment is convenient, does not necessarily make the purchase exempt from sales tax. The items purchased must be directly used on the purchaser's farm or ranch in the production of agricultural products. "To be directly used by the purchaser on a farm or ranch in the production of food or agricultural products" requires that the property in question must have a direct effect on the article being produced.



## AGRICULTURAL TRANSACTIONS, CONTINUED...

- (i) **Examples of taxable items.** The following is a partial list of taxable items:
- (1) Water supply systems for personal use.
  - (2) Repair parts for all motor vehicles (licensed with a farm tag or any other tag).
  - (3) Household appliances.
  - (4) Garden and lawn equipment.
  - (5) Personal apparel.
  - (6) Pets and their supplies.
  - (7) All equipment, supplies and tools to maintain personal home and/or vehicle/ equipment storage buildings.
  - (8) Electricity for non-agricultural use.
  - (9) LPG storage tanks for fuels used for domestic purposes.
  - (10) Livestock, not including horses, but including cattle, mules or other domestic or draft animals except those sold for resale to a person who holds a valid sales tax permit or those sold by the producer by private treaty or at a special livestock sale.
  - (11) All computers and software, except that which is to be used directly on a farm or ranch in the production, cultivation, planting, sowing, harvesting, processing, spraying, preservation or irrigation of any live stock, poultry, agricultural or dairy products produced from such lands.
- (j) **Examples of items not commonly exempt, except when used in agricultural production.** The following items are taxable, unless used directly in agricultural production:
- (1) Liquefied petroleum gas (LPG).
  - (2) Communication radios.
  - (3) Building materials, including:
    - (A) Roofing cement.
    - (B) Lumber.
    - (C) Electrical wiring.
    - (D) Nails, staples, and other fasteners.
- (k) **Examples of exempt items.** The following items are **exempt** if used directly in agricultural production, or as otherwise stated:
- (1) Electric fence insulators.
  - (2) Electric fence chargers.
  - (3) Cattle electric water warmer & tank.
  - (4) Cattle water tank.
  - (5) Cattle squeeze chute.
  - (6) Welding machines and associated equipment, including the lease or rental of both the equipment and the cylinders used to store the gases used in welding. Welding rod, oxygen, acetylene are exempt, providing welding machine with which they are used is qualified for the exemption.
  - (7) Sprays for control of flies & lice, insect repellent.
  - (8) Pinkeye patches, livestock wormers.
  - (9) Disinfectants (alcohol, iodine).
  - (10) Breeding supplies (includes semen, biostate sales & liquid nitrogen for storage).
  - (11) Drugs for disease or bacteria control such as penicillin, milk fever medicines, mastitis treatment.
  - (12) Supplies for administering drugs (syringes, needles).
  - (13) Vaccines for preventive disease.
  - (14) Bottles, nipples & mixing containers for feeding calves.
  - (15) Farm tractors.
  - (16) Combines.
  - (17) Hay balers, mowers, rakes & loaders.
  - (18) Cultivators.
  - (19) Harrows, disks, planters, drills.



## AGRICULTURAL TRANSACTIONS, CONTINUED...

- (20) Windmills (except for domestic use).
- (21) Spray machines.
- (22) Mechanical brush cutters, ensilage cutters.
- (23) Grain grinders.
- (24) Electric milking machines & separators.
- (25) Standby generators (except those for domestic use).
- (26) Silo unloaders, silage distributor.
- (27) Augers-power take off.
- (28) Bale loaders.
- (29) Crust busters.
- (30) Diamond packers
- (31) Rotary hoes.
- (32) Bulk milk tanks & pipeline milkers.
- (33) Power take off post hole diggers.
- (34) Motor chain saw (to clear land).
- (35) Repair parts for farm equipment (includes tires, batteries, oil filters, belts, air filters & other parts).
- (36) Diesel & special fuels (for agricultural use).
- (37) Antifreeze (for agricultural use).
- (38) Oil & grease (for agricultural use).
- (39) Stock tanks.
- (40) Grain storage bins.
- (41) Stock trailers.
- (42) Wire fencing.
- (43) Fence posts.
- (44) Air conditioner.
- (45) Feed racks.
- (46) Bulk feed bins & associated equipment.
- (47) Silo loading chutes.
- (48) Farm wagons, farm plows, truck unloaders.
- (49) Fertilizer spreading equipment.
- (50) All farm animals for production.
- (51) Containers used to package farm products for sale.
- (52) Cattle chutes.
- (53) Hay wire or twine, hay hooks.
- (54) Ear tags, neck tags for cattle.
- (55) Seeds, plants.
- (56) Fertilizers.
- (57) Insecticides.
- (58) Packaging materials, such as sacks, wrappers, and crates, for use in packing, shipping or delivering of agricultural products. This exemption shall not apply to any packaging material which can be used more than once or which is ordinarily known as a returnable container, except those specifically noted under 68 O.S. § 1359(3), 68 O.S. § 1359(4), and 68 O.S. § 1359(14).
- (59) *"Returnable cartons, crates, pallets, and containers used to transport mushroom products from a farm for resale to the consumer or processor."* [See: 68 O.S. § 1359(14)]

(l) **Examples not exhaustive.** Activities and items enumerated in this Section as examples and illustrations are not intended to be exclusive or exhaustive.

(m) **Purchases of taxable personal property or services by a contractor.** Purchases of taxable personal property or services by a contractor, as defined by 68 O.S. § 1352, are taxable to the contractor. A contractor



## AGRICULTURAL TRANSACTIONS, CONTINUED...

who performs improvements to real property for a farmer may not purchase the tangible personal property or services to perform the contract exempt from sales tax under the exemption provided by statute to a farmer. However, sales of materials, supplies, and equipment may be made exempt from sales tax to any person who has contracted to construct facilities which are or will be used directly in the production of any livestock. For purposes of this subsection, "used directly in the production of any livestock" includes facilities used in the production and storage of feed for livestock owned by the permit holder. To receive the exemption, the contractor must follow the applicable requirements of Section 710:65-13-17.

**(n) The exemption as it pertains to horses, ranching, and ranches.**

- (1) The exemption is allowed only to those persons breeding or raising horses for marketing.
- (2) The exemption is not extended to persons who own horses for personal use or who are solely engaged in activities such as boarding horses, giving riding lessons, or providing horses for recreational riding.

**(o) The exemption as it extends to feed and similar products for livestock, including horses.** The holder of an agricultural exemption permit may purchase generally recognized animal feeds, stock tonics, water purifying products, stock sprays, disinfectants, and other such agricultural supplies subject to the following limitations:

- (1) The purchaser must obtain an Agricultural Permit; and
- (2) The purchaser must follow the applicable requirements of Section 710:65-13-17.

**[Source:** Amended at 10 Ok Reg 3847, eff 7-12-93; Amended at 11 Ok Reg 3521, eff 6-26-94; Amended at 12 Ok Reg 2635, eff 6-26-95; Amended at 14 Ok Reg 2711, eff 6-26-97; Amended at 17 Ok Reg 2708, eff 6-25-00; Amended at 18 Ok Reg 2823, eff 6-25-01]



## EXEMPTION FOR PERSONS RAISING ANIMALS FOR MARKETING

Oklahoma residents engaged in the production of agricultural products, should contact their county assessor to apply for an agricultural exemption permit.

Those persons who are not engaged in the production of agricultural products, but which, instead raise terrestrial or aquatic animal life, such as birds, worms, fish, etc., do not qualify for the agricultural exemption and do not qualify for an agricultural exemption permit.

Instead, they are entitled to an exemption for “eggs, feed, supplies, machinery and equipment” which is used in their business of raising animal life for marketing purposes. Since they are selling tangible personal property, persons engaged in this type of business are required to hold a sales tax permit, even though all their sales may be exempt based on the status of their customer.

To claim the exemption, the person raising animal life for marketing is required to sign each invoice on which an exemption is claimed under a statement similar to the following:

“The undersigned certifies under penalty of perjury that they are regularly engaged in the business of raising animal life for marketing purposes and the items purchased are to be used only in the raising of such animal life.”

**Signed** \_\_\_\_\_

**Sales Tax Permit Number** \_\_\_\_\_

To be relieved of the liability from collecting sales tax, the vendor must obtain the same documentation as that required when making an exempt sale. See Rule 710:65-7-6 starting on page four of this booklet.



## YOU DIDN'T GO INTO BUSINESS TO FILE TAX FORMS! TRY QUICKTAX!

Skip the paper form, stamps and trips to the post office. Simply log on to our website to file your business taxes online through QuickTax, the Oklahoma Tax Commission's online business tax filing system.

Filing options are available for sales, use, withholding, tourism, waste tire and mixed beverage taxes. Not only can you file through the system, but you can also pay your balance online.

Check it out today! Access the system online at [www.tax.ok.gov](http://www.tax.ok.gov) or by phone at 1 (877) 829-2002.



## LOOKING FOR ADDITIONAL INFORMATION?

No matter what the tax topic, from ad valorem taxes to sales tax rates to filing income taxes online to vehicle tag agent information, the Oklahoma Tax Commission has several methods available to get any additional information you need.

### **GIVE US A CALL OR VISIT!**

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**Oklahoma City** Taxpayer Assistance

Capitol Complex • 2501 North Lincoln Boulevard • **(405) 521-3160**

**Tulsa** Branch Office • 440 South Houston, Fifth Floor • **(918) 581-2399**

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