

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS ENFORCEMENT

EXEMPTION CERTIFICATE

(For use by States and Local Governments (Section 4221(a)(4) of the Internal Revenue Code).)

(Date) _____, 20 _____

I hereby certify that I am _____
(Title of Officer)

of _____ that I am authorized to execute this certificate, and that:
(State or Local Government)

(Check applicable type of certificate)

The article or articles specified in the accompanying order, or on the reverse side hereof, (or)

All orders placed by the purchaser for the period commencing _____
(Date)
and ending _____ (Date) (period not to exceed 12 calendar quarters),

are, or will be, purchased from _____ for the
(Name of Manufacturer)

exclusive use of _____
(Governmental Unit)

of _____
(State or Local Government)

I understand that the exemption from tax in the case of sales or articles under this exemption certificate to a State, etc., is limited to the sale of articles purchased for its exclusive use. I understand that fraudulent use of this certificate for the purpose of securing this exemption will subject me and all parties making such fraudulent use of this certificate to a fine of not more than \$10,000, or to imprisonment for not more than 5 years, or both, together with costs of prosecution.

SIGNATURE

(Must be executed and signed by an officer or employee authorized by the State or Local Government to execute and sign the certificate.)

ADDRESS

A sale of an article to a State or Local Government for resale is not considered to be sale for the "exclusive use" of the State or Local Government, within the meaning of Section 4221 (a)(4) of the Code, and, therefore, such sales may not be made tax-free. Such sales may not be made tax-free even if the resales are made to government employees, or the article is an item of equipment the employee is required to possess in carrying out his/her duties.