

# MOMENTS WITH THE BOOK

## Sales Tax Information

### QUESTIONS and ANSWERS

#### Will I be charged sales tax?

If you are located OUTSIDE of Pennsylvania, you will NOT be charged sales tax.

However, we are required by law to collect sales tax from customers with an office in the state of Pennsylvania.

#### What if I'm tax exempt?

If you have a current valid exemption from PA Sales Tax, make sure that we receive a completed and signed copy of form PA REV-1220 (see next page). Once we have received and verified your exempt status, we will mark your account as tax-exempt for all future orders. If you paid any sales tax during the time that you were tax-exempt, you will receive a refund.

#### My (church, ministry, etc.) is in Pennsylvania. How do I know if I am exempt from PA sales tax?

Please note that to be exempt from paying PA sales tax, your organization must have completed the PA "Application for Sales Tax Exemption" (form REV-72) and been approved. When you are approved, you will receive a certificate that looks like the image at right. Please note that churches and other non-profits are not automatically exempt from PA sales tax.

#### I'm filling out the REV-1220 form, but don't know my Exemption Number. Where can I find it?

Your exemption number is found on your "Sales Tax Certificate Of Exemption." See example at right.

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE

BUREAU OF BUSINESS TRUST FUND TAXES  
DEPT. 26009  
HARRISBURG, PA 17128-0009

SALES TAX  
CERTIFICATE OF EXEMPTION

**FOR REFERENCE ONLY**

Entity ID: 25-12345678901  
Notice Number: 810-901-013-023-1  
Notice Date: January 1, 2013  
Exemption Number: 75-1234567  
Exemption Type: CHARITABLE  
Valid After: December 31, 2018

ACME CORPORATION  
123 MAIN ST  
MYTOWN, PA 15632

USE OF THIS CERTIFICATE FOR PERSONAL OR NONEXEMPT PURCHASES WILL RESULT IN CANCELLATION OF EXEMPT STATUS  
Always refer to your Account Number in correspondence.

If your organization changes its name, address or ceases operation, complete the appropriate sections below and return this form to PA Department of Revenue, Bureau of Business Trust Fund Taxes, Exemption Unit, Dept. 26009, Harrisburg, PA 17128-0009. Any questions may be addressed to the above address, or call (717) 783-5470, TTY # only 1-800-447-3000 (Service for Taxpayers With Special Hearing and/or Speaking Needs).

Name and/or Address Change		Cancellation of Exemption	
Name			
Address			
City	State	Zip Code	Date organization ceased operation

Signature and Title of Authorized Representative \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_

Telephone No. ( ) \_\_\_\_\_

### EXEMPTION PROCEDURES

To submit your sales tax exemption, please complete the form on the next page. Be sure to complete the form in its entirety, including the date and signature.

You may then submit the form through e-mail, fax, or mail.

E-Mail: [service@mwtb.org](mailto:service@mwtb.org)

Fax: 814-623-2727

Mail: Moments With The Book, PO Box 322, Bedford PA 15522



COMMONWEALTH OF PENNSYLVANIA  
 DEPARTMENT OF REVENUE  
 BUREAU OF BUSINESS TRUST FUND TAXES  
 PO BOX 280901  
 HARRISBURG, PA 17128-0901

## PENNSYLVANIA EXEMPTION CERTIFICATE

**CHECK ONE:**

- STATE OR LOCAL SALES AND USE TAX
- STATE OR LOCAL HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- VEHICLE RENTAL TAX (VRT)

(Please Print or Type)

This form cannot be used to obtain a Sales Tax License Number, PTA License Number or Exempt Status.

**Read Instructions  
 On Reverse Carefully**

**THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

- CHECK ONE:**     PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)  
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

**Name of Seller, Vendor, or Lessor**

Street	City	State	ZIP Code
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**NOTE:** Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

- FORM MV-1 Application for Certificate of Title (first time registrations)
- FORM MV-4ST Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate **are exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

- 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: \_\_\_\_\_
- 2. Purchaser is a/an: \_\_\_\_\_
- 3. Property will be resold under License Number \_\_\_\_\_. (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
- 4. Purchaser is a/an: \_\_\_\_\_ holding Exemption Number \_\_\_\_\_
- 5. Property or services will be used directly and predominately by purchaser performing a public utility service.  
 PA Public Utility Commission PUC Number \_\_\_\_\_ and/or  US Department of Transportation MC/MX \_\_\_\_\_
- 6. Exempt wrapping supplies, License Number \_\_\_\_\_. (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
- 7. Other \_\_\_\_\_  
 (Explain in detail. Additional space on reverse side.)

I am authorized to execute this Certificate and claim this exemption. Misuse of this Certificate by seller, lessor, buyer, lessee, or their representative is punishable by fine and imprisonment.

<b>Name of Purchaser or Lessee</b>	Signature	EIN	Date
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Street	City	State	ZIP Code
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**1. ACCEPTANCE AND VALIDITY:**

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

**2. REPRODUCTION OF FORM:**

This form may be reproduced but shall contain the same information as appears on this form.

**3. RETENTION:**

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.

**DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**

**4. EXEMPT ORGANIZATIONS:**

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).

# GENERAL INSTRUCTIONS

Those purchasers set forth below may use this form in connection with the claim for exemption for the following taxes:

- a. State and Local Sales and Use Tax;
- b. PTA rental fee or tax on leases of motor vehicles;
- c. Hotel Occupancy Tax if referenced with the symbol (●);
- d. PTA fee on the purchase of tires if referenced with the symbol (+);
- e. Vehicle Rental Tax (VRT)

## EXEMPTION REASONS

- 1.) Property and/or services will be used directly and predominately by purchaser in performing purchaser's operation of:
- A. Manufacturing      B. Mining      C. Dairying      D. Processing      E. Farming      F. Shipbuilding

This exemption is not valid for property or services which are used in: (a) constructing, repairing, or remodeling of real property, other than real property which is used directly in exempt operations; or (b) maintenance, managerial, administrative, supervisory, sales, delivery, warehousing or other nonoperational activities. Effective October 1, 1991, this exemption does not apply to certain services and PTA tire fee.

- 2.) Purchaser is a/an:
- + A. Instrumentality of the Commonwealth.
  - + B. Political subdivision of the Commonwealth.
  - + ● C. Municipal Authority created under the "Municipality Authorities Acts".
  - + ● D. Electric Cooperative Corporations created under the "Electric Cooperative Law of 1990".
  - E. Cooperative Agricultural Associations required to pay Corporate Net Income Tax under the Cooperative Agricultural Association Corporate Net Income Tax Act (exemption not valid for registered vehicles).
  - + ● F. Credit Unions organized under "Federal Credit Union Act" or Commonwealth "Credit Union Act".
  - + ● G. United States Government, its agencies and instrumentalities.
  - H. Federal employee on official business (Exemption limited to Hotel Occupancy Tax only. A copy of orders or statement from supervisor must be attached to this certificate.)
  - I. School Bus Operator (This Exemption Certificate is limited to the purchase of parts, repairs or maintenance services upon vehicles licensed as school buses by the PA Department of Transportation. For purchase of school buses, see NOTE below.)

- 3.) Property and/or services will be resold or rented in the ordinary course of purchaser's business. If purchaser does not have a PA Sales Tax License Number, complete Number 7 explaining why such number is not required. This Exemption is valid for property or services to be resold: (1) in original form; or (2) as an ingredient or component of other property.

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| <p>4.) <b>Renewable Entities beginning with the two numbers 75:</b></p> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <ul style="list-style-type: none"> <li>A. Religious Organization</li> <li>B. Volunteer Firemen's Organization</li> <li>C. Nonprofit Educational Institution</li> <li>D. Charitable Organization</li> </ul> | <p><b>Permanent Exemptions beginning with the two numbers 76:</b></p> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <ul style="list-style-type: none"> <li>E. School District</li> </ul> | <p><b>Special Exemptions:</b></p> <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <ul style="list-style-type: none"> <li>F. Direct Pay Permit Holder</li> <li>+ ● G. Individual Holding Diplomatic ID</li> <li>H. Keystone Opportunity Zone</li> <li>I. Tourist Promotion Agency</li> </ul> |
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Exemption limited to purchase of tangible personal property or services for use and not for sale. The exemption shall not be used by a contractor performing services to real property. An exempt organization or institution shall have an exemption number assigned by the PA Department of Revenue and diplomats shall have an identification card assigned by the Federal Government. The exemption for categories "A, B, C and D" are not valid for property used for the following: (1) construction, improvement, repair or maintenance or any real property, except supplies and materials used for routine repair or maintenance of the real property; (2) any unrelated activities or operation of a public trade or business; or (3) equipment used to maintain real property.

- 5.) Property or services will be used directly and predominately by purchaser in the production, delivery, or rendition of public utility services as defined by the PA Utility Code.

This Exemption is not valid for property or services used for the following: (1) construction, improvement, repair or maintenance of real property, other than real property which is used directly in rendering the public utility services; or (2) managerial, administrative, supervisor, sales or other nonoperational activities; or (3) tools and equipment used but not installed in maintenance of facilities or direct use equipment. Tools and equipment used to repair "direct use" property are exempt from tax.

- 6.) Vendor/Seller purchasing wrapping supplies and nonreturnable containers used to wrap property which is sold to others.

- 7.) Other (Attach a separate sheet of paper if more space is required.) \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_