



# Form ST-12 Exempt Use Certificate

Vendor's name

Address

City/Town

State

Zip code

I hereby certify that the property herein described is purchased or leased for the following indicated purpose and is exempt from the sales or use tax pursuant to Massachusetts General Laws (MGL), Chapter 64H, section 6(i), (j), (r), (s) or (dd).

- 1  The materials, tools or fuel will become an ingredient or component part of tangible personal property to be sold.
- 2 **A**  The materials, tools or fuel will be consumed and used directly and exclusively in: or
  - B**  The machinery, and/or replacement parts thereof, will be used directly and exclusively in:
    - 1  Agricultural production.
    - 2  Commercial fishing.
    - 3  Industrial plant in the actual manufacture, conversion or processing of tangible personal property to be sold.
    - 4  Publishing a newspaper.
    - 5  Operation of commercial radio broadcasting or television transmission.
    - 6  Furnishing power to an industrial manufacturing plant.
    - 7  Furnishing gas, water, steam or electricity when delivered to consumers through mains, lines or pipes.
    - 8  Research and development by a manufacturing or research and development corporation under MGL, Ch. 63, sec. 38C or 42B.
    - 9  Production of animals for research, testing or other purposes to promote human or animal well-being.
    - 10  Other (explain) \_\_\_\_\_.

Description of property (complete for any exemption claimed in line 1 or 2)

- 3  Sales of equipment used directly in solar, wind-powered or heat pump systems to heat or provide energy needs of the person's principal residence in the Commonwealth.
- 4  The fuel will be used in the operation of aircraft or railroads.
- 5  The heating fuel will be consumed or used directly and exclusively in heating an industrial plant where at least 75% of the building, location or premises is used for the actual manufacture of tangible personal property to be sold.
- 6  (Check one) The  Gas  Steam  Electricity will be consumed and used directly and exclusively in the actual manufacture of tangible personal property to be sold or in the heating of the industrial plant provided at least 75% of the metered energy is used for the combination of such manufacturing or heating of the manufacturing area.

Service location(s) of qualified property (complete for any exemption claimed in line 6)

Account number(s)

Full liability is hereby assumed for the payment of any sales or use tax due in the event that the property purchased is used for any purpose other than that herein certified. This certificate shall be considered a part of each order unless revoked in writing. All purchase orders under this certificate will clearly indicate that they represent exempt use purchases.

**Signed under the penalties of perjury.**

Signature

Title

Name of company

Address

City/Town

State

Zip code

Date

Federal Identification number (if applicable)

Check applicable box  Single Purchase Certificate  Blanket Certificate

# Form ST-12 Instructions

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## **General Information**

Certain consumers may not be required to pay a sales tax if the property they purchase is to be used in a manner which exempts it from taxation.

If tangible personal property, including fuel, gas, steam or electricity is purchased and that purchase qualifies for an exemption from the sales or use tax, the purchaser may present an exempt use certificate to the vendor to certify that the property will be used in an exempt manner. The burden of proving that a sale of tangible personal property by any vendor is exempt from tax is on the vendor, unless the vendor accepts from the purchaser a certificate declaring that the property is exempt from tax.

## **Notice to Vendors**

The vendor must make sure that the certificate is completed properly and signed before accepting it.

An exempt use certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who, at the time of purchase, intends to use the property in an exempt manner, or is unable to ascertain at the time of purchase that it will be used in an exempt manner.

The vendor must retain this certificate as part of his/her tax records. For further information regarding the requirements for retaining records, see Massachusetts Regulation, 830 CMR 62C.25.1.

## **Notice to Purchasers**

This form is not to be used by an exempt organization (use Form ST-5), or to claim the exemption for containers used to transport food or drink off premises (use Form ST-12EC), or to claim the small business energy exemption (use Form ST-13). For further information on the proper form to use to claim an exemption for the purchase of utilities and fuel see Directive 92-3.

If a purchaser makes any use of the property other than an exempt use, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used.

For any exemption claimed in line 1 or 2, the purchaser must provide a description of the exempt property. For any exemption claimed in line 6 for the purchase of gas, steam or electricity, the purchaser must provide the service locations of the qualified property and utility account numbers. Attach an additional statement if more space is needed.

If at any time a business that has presented this certificate ceases to qualify for the exemption, it must revoke in writing the Form ST-12 it has given to its vendor(s).

For further information regarding the acceptance or use of exempt use certificates see Massachusetts Regulation, 830 CMR 64H.8.1.

**Warning: Willful misuse of this certificate may result in criminal tax evasion penalties of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.**

If you have any questions about the acceptance or use of this certificate, please contact:

**Massachusetts Department of Revenue**

**Customer Service Bureau**

**P.O. Box 7048**

**Boston, MA 02204**

**(617) 887-MDOR, or toll-free in-state 1-800-392-6089**