OMB No. 1513-0000 (00/00/2000)

## DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

## **EXEMPTION CERTIFICATE (USE BY STATE OR LOCAL GOVERNMENTS)**

(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 to (State or local government)		orized to execute this certificate; and that
(check applicable type of	certificate):	
☐ The article or artic	eles specified in the accompanying order, or on the	reverse side hereof, (or)
All orders placed b	by the purchaser for the period commencing	(Date) and ending (Date) (Date) (period not to exceed 12 calendar quarters)
are, or will be, pur		for the
	(Name of man	ufacturer)
exclusive use of _	(0	
,	(Governm	ental unit)
of	(State or local governme	nt)
I understand that t	the exemption from tax in the case of sales of artic	
etc., is limited to the sa	ale of articles purchased for its exclusive use <sup>1</sup> . I un	derstand that fraudulent use of this certificate for
the purpose of securin	ng this exemption will subject me and all parties ma	king such fraudulent use of this certificate to all
applicable criminal per	nalties under the Internal Revenue Code.	
SIGNATURE	PRINTED NA	AME
ADDRESS		

## PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. In some cases, persons who sell firearms or ammunition tax-free use specific exemption certificates to support the tax-free sales. This form contains all required information for a properly executed certificate. This is being provided to promote uniformity among excise taxpayers and eliminate the need for taxpayers to design their own certificates. The information requested is required by Title 27, Code of Federal Regulations, Part 53.

We estimate the average burden associated with this collection of information is 45 minutes per respondent or recordkeeper, depending on your individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to: Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

TTB may not conduct or sponsor and you are not required to respond to, a collection of information unless it displays a current, valid OMB control number.

A sale of an article to a State or local government for resale is not considered to be a 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 duties.