

**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).)

_____, 20___. I hereby certify that I am _____
(Date) (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 _____ and ending _____,
(Date) (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 of articles under this exemption certificate to a State, etc., is limited to the sale of articles purchased for its exclusive use¹. 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 all applicable criminal penalties under the Internal Revenue Code.

SIGNATURE

PRINTED NAME

ADDRESS

¹ 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.

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.