This is a multi-state form. Not all states allow all exemptions listed on this form. **Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale.** The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multi-state Supplemental form.
   - If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2. Check if this certificate is for a single purchase and enter the related invoice/purchase order # ____________________________.

3. **Please print**
   - Name of purchaser
   - Business Address
   - City
   - State
   - Zip Code
   - Purchaser’s Tax ID Number
   - State of Issue
   - Country of Issue

   If no Tax ID Number
   - Enter one of the following:

     - FEIN
     - Driver’s License Number/State Issued ID Number
     - State of Issue:
     - Number

   Name of seller from whom you are purchasing, leasing or renting
   - Seller’s address
   - City
   - State
   - Zip code

4. **Type of business.** Circle the number that describes your business

   - 01 Accommodation and food services
   - 02 Agricultural, forestry, fishing, hunting
   - 03 Construction
   - 04 Finance and insurance
   - 05 Information, publishing and communications
   - 06 Manufacturing
   - 07 Mining
   - 08 Real estate
   - 09 Rental and leasing
   - 10 Retail trade
   - 11 Transportation and warehousing
   - 12 Utilities
   - 13 Wholesale trade
   - 14 Business services
   - 15 Professional services
   - 16 Education and health-care services
   - 17 Nonprofit organization
   - 18 Government
   - 19 Not a business
   - 20 Other (explain) ____________________________

5. **Reason for exemption.** Circle the letter that identifies the reason for the exemption.

   - A Federal government (department)
   - B State or local government (name)
   - C Tribal government (name)
   - D Foreign diplomat #
   - E Charitable organization #
   - F Religious or Educational organization #
   - G Resale #
   - H Agricultural production #
   - I Industrial production/manufacturing #
   - J Direct pay permit #
   - K Direct mail #
   - L Other (explain) ____________________________

6. **Sign here.** I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

   - Signature of Authorized Purchaser
   - Print Name Here
   - Title
   - Date
Streamlined Sales and Use Tax Agreement

Certificate of Exemption
Multi-state Supplemental

Name of Purchaser

<table>
<thead>
<tr>
<th>STATE</th>
<th>Reason for Exemption</th>
<th>Identification Number (If Required)</th>
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</table>

SSUTA Direct Mail provisions are not in effect for Tennessee.

The following nonmember states will accept this certificate for exemption claims that are valid in their respective state. SSUTA Direct Mail provisions do not apply in these states.

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ST-5 SST Exemption Certificate  (8/27/09)
(Revised by the State of Georgia on 12/03/10)