

**Important—Not valid  
unless completed.**

**OUT-OF-STATE PURCHASE  
EXEMPTION CERTIFICATE**

*Check Applicable Block*  
Blanket ☐  
Single Purchase ☐

I hereby certify that \_\_\_\_\_  
Name of Agency or Institution

\_\_\_\_\_  
Address

is an out-of-state agency, organization or institution exempt in its state of residence from sales and use tax and that the tangible personal property, digital property, or services to be purchased from:

\_\_\_\_\_  
Name of Vendor

\_\_\_\_\_  
Address

will be used solely for the exempt purpose.  
Description of property or services to be purchased: \_\_\_\_\_

In the event that the property or services purchased are not used for the exempt purpose, it is understood that I am required to pay the tax measured by the purchase price.

It is also understood that the information contained herein can be provided to the state of residence. Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

_____ Authorized Signature	_____ Title
_____ Exemption or ID Number	_____ Date

**CAUTION TO SELLER:** This certificate can be used only for sales to agencies, organizations or institutions which, as an entity, are exempt from sales and use taxes in their state of residence. It **cannot be used** to claim exemption for specific types of property which may be exempt in the purchaser's state of residence. Sellers may not accept this certificate in lieu of a Resale Certificate, Multijurisdictional Certificate or Direct Pay Authorization.

51A127 (12-09)  
**DEPARTMENT OF REVENUE**  
Frankfort, Kentucky 40620