

**SAMPLE ST-404**  
**EXEMPTION CERTIFICATE**  
**FEDERAL GOVERNMENT CONTRACT**

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**A. Contractor under Written Contract with the Federal Government**

Name of Contractor: \_\_\_\_\_

Office Location: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

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**B. Project Information**

Project Name: \_\_\_\_\_

Project Number: \_\_\_\_\_ Building Permit or Other Identifying Number: \_\_\_\_\_

Project Location: \_\_\_\_\_

Expected Project Completion Date: \_\_\_\_\_

(Note: This certificate expires on this date and must be returned to the Department unless an extension is granted by the Department)

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**C. Agents of the Contractor**

The following section will be completed by the Contractor listed in Section A above. The Contractor has appointed, in writing, the following subcontractors as its agents when purchasing tangible personal property for the federal government contract and agrees it is liable for payment of such purchases if such subcontractors fail to pay the supplier and is also jointly and severally liable for the payment of any sales and use tax for purchases by these subcontractors under this certificate that do not qualify for the exemption in Code Section 12-36-2120(29). The agency will be considered to end on the "Expected Project Completion Date" listed above.

Name and Address of Agents:

Contractor Must Sign and Date Here  
As Recognition of Agency/Subagency

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Each purchase order submitted to the supplier must state that these subcontractors are purchasing the property as agent for the Contractor listed in Section A. The Contractor listed in Section A or the Agent listed in Section C certify that the purchases of tangible personal property made under this certificate are made in accordance with the exemption in Code Section 12-36-2120(29) and that in the event the property so purchased is used for purposes that do not qualify for the exemption, the purchaser assumes liability and must file a return and pay the tax due and the Contractor in Section A agrees to pay the tax if its agent fails to do so.