



## Multiple Points of Use Exemption Certificate

The purchaser hereby claims exception or exemption on the purchase of tangible personal property and selected services made under this certificate from:

\_\_\_\_\_  
(vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Check one:

- ☐ Single purchase certificate: Relates to invoice/purchase order # \_\_\_\_\_
- ☐ Blanket certificate: If checked, this certificate continues in force until canceled by the purchaser.
- ☐ Multiple points of use exemption certificate: Services or computer software delivered electronically for use in business.

Please describe the services or computer software electronically delivered for use in business:

By issuing this multiple points of use exemption certificate, the above stated purchaser attests to the following:

1. The purchaser is not a holder of a direct payment permit granted under Ohio Revised Code section (R.C.) 5739.031;
2. At the time of purchase, the services or computer software that is delivered electronically for use in business will be concurrently available for such use in more than one taxing jurisdiction;
3. Upon issuance of this certificate, the purchaser is relieving the vendor of the obligation to collect, pay or remit the tax due, and the purchaser must pay the tax directly to the appropriate taxing jurisdictions; and
4. The purchaser will maintain adequate records (as required by R.C. section 5739.11) as they existed at the time of the purchase to substantiate the method used to apportion the tax due on the purchase(s).

**Purchaser must state a valid reason for claiming exception or exemption.**

\_\_\_\_\_  
Purchaser's name

\_\_\_\_\_  
Purchaser's type of business

\_\_\_\_\_  
Street address

\_\_\_\_\_  
City, state, ZIP code

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either Administrative Code Rule 5703-9-10 or 5703-9-25. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with Administrative Code Rule 5703-9-14.