

CERTIFICATE OF EXEMPTION LABOR OR SERVICES ON MANUFACTURING EQUIPMENT

IMPORTANT: Certificate not valid unless completed in full.

This certificate may be executed only for separately stated charges for labor or services to repair, replace, or maintain tangible personal property directly used in the manufacturing or industrial processing process, which qualify for the labor or services exemption under KRS 139.470(22). The certificate may be executed by a manufacturer or industrial processor.

CAUTION: This certificate shall not be used to exempt any tangible personal property used in the repair, replacement or maintenance activities.

THE UNDERSIGNED MANUFACTURER OR INDUSTRIAL PROCESSOR HEREBY CERTIFIES: That the otherwise taxable labor or services performed by:

Name of Vendor

Address

relates to the repair, replacement or maintenance of tangible personal property directly used in the manufacturing or industrial processing process pursuant to KRS 139.470(22) at:

Name and Address of Plant Location

The undersigned agrees that in the event it is determined that any of the labor services are not used in the manufacturing or industrial processing process, the undersigned will immediately report and pay the required tax on the labor charges to repair, replace or maintain the tangible personal property.

Cost of labor for tangible personal property used directly in the manufacturing or industrial processing process. _____

Name of Manufacturer or Industrial Processor

Permit Account Number

By _____

Signature

Title

Date

Address _____

CAUTION: Retailers failing to obtain a completed certificate will be held liable for the sales and use tax pursuant to the provisions of KRS 139.270. Retailers of labor shall be relieved from the sales and use tax only if they maintain a file of these certificates for a period of not less than four years as provided by KRS 139.720.

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DEPARTMENT OF REVENUE
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