

CERTIFICATE OF EXEMPTION
MACHINERY FOR NEW AND EXPANDED INDUSTRY



➤ **IMPORTANT: Certificate not valid unless completed in full.**

This certificate may be executed **only** for purchases, leases or rentals of tangible personal property which qualify for exemption under KRS 139.010(19), (20), and (28), KRS 139.480(10) and 103 KAR 30:120. The certificate may be executed by either: (1) a manufacturer or production processor; or (2) jointly by a contractor and the manufacturer or production processor in any case in which a contractor under contract with the manufacturer or production processor does, in fact, purchase, lease or rent such property.

THE UNDERSIGNED HEREBY CERTIFIES: That the machinery to be purchased, leased or rented from

Name of Vendor, Lessor or Renter

Address

constitutes "machinery for new and expanded industry," as defined in Sales and Use Tax Regulation 103 KAR 30:120, and

that this machinery is to be installed at _____

Name, if any, and Address of Plant Location

The undersigned agrees that in the event it is determined that any of the property described below is not tax-exempt, the undersigned will immediately report and pay the required tax measured by the purchase price or by the lease or rental payment of the property.

Cost of machinery to be purchased _____ Purchase order number _____

Description of machinery to be purchased _____

Describe manufacturing function of machinery _____

Name of Manufacturer or Production Processor

Name of Contractor Under Contract with the Manufacturer
or Production Processor

Manufacturer's Sales Tax Permit Account Number

Name of Subcontractor

Job Number/Contract Number

By _____
Signature Title

By _____
Signature Title

Date _____

Date _____

Address _____

Address _____

Contractor's Note: This certificate may not be used to purchase or rent/lease construction equipment or consumable supplies used in fulfilling a contract.

Caution: Sellers failing to obtain a completed certificate will be held liable for the sales and use tax pursuant to the provisions of KRS 139.270. A seller of tangible personal property shall be relieved from the sales and use tax only if he maintains a file of these certificates for a period of not less than four years as provided by KRS 139.720.