



This document may be completed by a designated exempt entity and given to their contractor and/or subcontractor. *Seller:* Keep this certificate in your files. *Contractor/Exempt Entity:* Keep a copy of this certificate for your records. **Do not send this to the Department of Revenue**

Designated Exempt Entity City of Gilbert - CITY CLERK/TREASURER			General Contractor or Subcontractor Name Woodruff Construction, LLC.		
Address 1 105 SE 2nd Street			Address 1 1890 Kountry Lane		
Address 2 PO Box 29			Address 2		
City Gilbert	State IA	Zip Code 50105 0029	City Fort Dodge	State IA	Zip Code 50501
Construction Project Name Water Plant Project			Type of Work General Contractor		
Construction Project Number (if used)					

Description of contract/subcontract
New Water Plant

The named contractor/subcontractor may purchase building materials used in the contract, exempt from sales tax. This exemption does NOT apply to materials, equipment and supplies consumed by the contractor or subcontractor that are not incorporated into the real property being constructed.

Designated Exempt Entity Authorized Agent:  Date: 10-2-19

Authorization Letter From City of Gilbert - CITY CLERK/TREASURER

CONTRACTORS/SUBCONTRACTORS: A copy of this document must be presented to your supplier(s) prior to purchasing your building materials.

Pursuant to Iowa Code Section 423.3(80), you are authorized to purchase building materials tax free for the contract specified above.

The exemption certificate (or a copy of the certificate) may be provided to the suppliers of your building materials and will authorize them to sell you the materials exempt from Iowa sales tax and any applicable local option sales tax. Complete information on qualifying materials can be found at www.iowa.gov/tax, the Iowa Department of Revenue (IDR) Web site.

It is your responsibility to have records identifying the materials purchased and verifying they were used on this project. Any materials purchased tax-free and not used on this construction project are subject to sales and applicable local option tax. Should this occur, the tax must be paid directly by you to IDR in the same calendar quarter the project is completed. E-mail the department at: idr@iowa.gov if you have questions on this requirement.

Contractors should be aware that use of the certificate to claim exemption from tax for items not used on this project or that do not qualify for exemption could result in civil or criminal penalties.