



STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Exemption Authorization

February 10, 2021

TUSCAN IRON ENTRIES, INC.
247 MOORE LN
COLLIERVILLE TN 38017-2764

Letter ID: L1508897920

RE: Manufacturing and Processing Industrial Machinery, Energy Fuels and Water Sales and Use Tax Exemption Certificate

The above named taxpayer has qualified, in accordance with Tenn. Code Ann. §§ 67-6-102, 67-6-206 and Tenn. Comp. R. & Regs. 1320-05-01-.106 for the manufacturing and processing sales and use tax exemptions at the facility address referenced on the enclosed certificate. The taxpayer is principally engaged in fabricating or processing tangible personal property for resale at the facility and, therefore, may purchase exempt from sales and use tax:

- machinery and equipment, with all associated parts, appurtenances, accessories, hydraulic fluids, lubricating oils, and greases, that are necessary to and primarily for the fabrication or processing of tangible property for resale
- repair parts and repair and installation services for such qualified industrial machinery
- pollution control facilities used to control air or water pollution resulting from such fabricating or processing

In addition, the taxpayer may pay a reduced state and local sales and use tax rate of 1.5% on purchases of water and a reduced state tax rate of 1.5% on purchases of energy fuel for use at the above facility address.

This certificate of exemption may not be used to make purchases without tax for use at other locations. The taxpayer is responsible for unpaid tax on purchases that do not qualify for exemption.

The taxpayer must furnish its supplier(s) at the time of purchase with a **COPY** of the enclosed certificate with the lower portion properly completed. The original certificate should be retained **for copy purposes**. The supplier must maintain a file copy as evidence of the sales tax exemption.

David Gerregano
Commissioner of Revenue



**STATE OF TENNESSEE
DEPARTMENT OF REVENUE**

TUSCAN IRON ENTRIES, INC.
247 MOORE LN
COLLIERVILLE TN 38017-2764

Effective Date: February 1, 2021
Account No: 1000018283-SLC
Exemption No: 254405120
Facility Address:
TUSCAN IRON ENTRIES, INC.
247 MOORE LN
COLLIERVILLE TN 38017-2764

**Industrial Machinery
Sales and Use Tax Certificate of Exemption**

The taxpayer is principally engaged in fabricating or processing tangible personal property for resale at the facility and, therefore, may purchase exempt from sales and use tax:

- machinery and equipment, with all associated parts, appurtenances, accessories, hydraulic fluids, lubricating oils, and greases, that are necessary to and primarily for the fabrication or processing of tangible property for resale
- repair parts and repair and installation services for such qualified industrial machinery
- pollution control facilities used to control air or water pollution resulting from such fabricating or processing

In addition, the taxpayer may pay a reduced state and local sales and use tax rate of 1.5% on purchases of water and a reduced state tax rate of 1.5% on purchases of energy fuel for use at the above facility address.

This certificate of exemption may not be used to make purchases without tax for use at other locations.

Seller's Name

Seller's Address (City & State)

I, _____, as an authorized representative of the taxpayer named above, affirm that the purchases qualify for the exemption and will be used at the location of the facility address referenced above. Under penalty of perjury, I affirm this to be a true and correct statement.

Print Name of Authorized Representative

Signature of Authorized Representative

Date

The supplier must maintain a copy of this document as evidence of the sales tax exemption.