



Exemption Certificate

(Sales, Use, Tourism and Motor Vehicle Rental Tax)

TC-721
Rev. 6/14

Name of business or institution claiming exemption (purchaser) Refinish And Collision Equipment Inc.		Telephone number 801-301-7295	
Street address 4800 South 150 West #27	City Murray	State UT	ZIP Code 84107
Authorized signature 	Name (please print) Brendan Glover	Title President	
Name of Seller or Supplier:		Date	

The signer of this certificate **MUST** check the box showing the basis for which the exemption is being claimed.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION
Keep it with your records in case of an audit.

For purchases by government, Native American tribes and public schools, use form TC-721G.

- RESALE OR RE-LEASE**
Sales Tax License No. 13874350-004-STC
I certify I am a dealer in tangible personal property or services that are for resale or re-lease. If I use or consume any tangible personal property or services I purchase tax free for resale, or if my sales are of food, beverages, dairy products and similar confections dispensed from vending machines (see Rule R865-19S-74), I will report and pay sales tax directly to the Tax Commission on my next sales and use tax return.
- LEASEBACKS**
I certify the tangible personal property leased satisfies the following conditions: (1) the property is part of a sale-leaseback transaction; (2) sales or use tax was paid on the initial purchase of the property; and, (3) the leased property will be capitalized and the lease payments will be accounted for as payments made under a financing arrangement.
- COMMERCIAL AIRLINES**
I certify the food and beverages purchased are by a commercial airline for in-flight consumption; or, any parts or equipment purchased are for use in aircraft operated by common carriers in interstate or foreign commerce.
- COMMERCIALS, FILMS, AUDIO AND VIDEO TAPES**
Sales Tax License No. _____
I certify that purchases of commercials, films, prerecorded video tapes, prerecorded audio program tapes or records are for sale or distribution to motion picture exhibitors, or commercial television or radio broadcasters. If I subsequently resell items to any other customer, or use or consume any of these items, I will report any tax liability directly to the Tax Commission.
- FILM, TELEVISION, VIDEO**
I certify that purchases, leases or rentals of machinery or equipment will be used by a motion picture or video production company for the production of media for commercial distribution.
- ALTERNATIVE ENERGY**
Sales Tax License No. _____
I certify the tangible personal property meets the requirements of Utah Code §59-12-104 and is leased or purchased by or for an alternative energy electricity production facility, a waste energy production facility, or a facility that produces fuel from alternative energy.
- FUELS, GAS, ELECTRICITY**
Sales Tax License No. _____
I certify all natural gas, electricity, coal, coke, and other fuel purchased will be used for industrial use only and not for residential or commercial purposes.
- STEEL MILL**
Sales Tax License No. _____
I certify the rolls, rollers, refractory brick, electric motors or other replacement parts will be used in the furnaces, mills or ovens of a steel mill as described in Standard Industrial Classification (SIC) 3312.
- MUNICIPAL ENERGY**
Sales Tax License No. _____
I certify the natural gas or electricity purchased: is for resale; is prohibited from taxation by federal law, the U.S. Constitution, or the Utah Constitution; is for use in compounding or producing taxable energy; is subject to tax under the Motor and Special Fuel Tax Act; is used for a purpose other than as a fuel; is used by an entity exempted by municipal ordinance; or is for use outside a municipality imposing a municipal energy sales and use tax. The normal sales tax exemptions under Utah Code §59-12-104 do not apply to the Municipal Energy Sales and Use Tax.
- POLLUTION CONTROL FACILITY**
Sales Tax License No. _____
I certify our company has been granted a "Certification of Pollution Control Facilities" as provided for by Utah Code §§19-12-101 - 19-12-305 by either the Air Quality Board or the Water Quality Board. I further certify each item of tangible personal property purchased under this exemption is qualifying.
- MEDICAL EQUIPMENT**
I certify the equipment or device checked below is prescribed by a licensed physician for human use.
- Durable Medical Equipment primarily used to serve a medical purpose, is not worn in or on the body, and is for home use only. (Sales of spas and saunas are taxable.)
 - Mobility Enhancing Equipment primarily used to improve movement, is for use in a home or motor vehicle, and is not used by persons with normal mobility.
 - Prosthetic Device used to replace a missing body part, to prevent or correct a physical deformity, or support a weak body part. This is also exempt if purchased by a hospital or medical facility. (Sales of corrective eyeglasses and contact lenses are taxable.)
 - Disposable Home Medical Equipment or Supplies that cannot withstand repeated use and purchased by, for, or on behalf of a person other than a health care facility, health care provider or office of a health care provider. The equipment and supplies must be eligible for payment under Title XVIII, federal Social Security Act, or the state plan for medical assistance under Title XIX, federal Social Security Act.
- RELIGIOUS OR CHARITABLE INSTITUTION**
Sales Tax License No. _____
I certify the tangible personal property or services purchased will be used or consumed for essential religious or charitable purposes. **This exemption can only be used on purchases totaling \$1,000 or more, unless the sale is pursuant to a contract between the seller and purchaser.**
- DIRECT MAIL**
Sales Tax License No. _____
I certify I will report and pay the sales tax for direct mail purchases on my next Utah *Sales and Use Tax Return*.