

FEDERAL UNIVERSAL SERVICE FUND ANNUAL CERTIFICATION FORM
2026 CERTIFICATION FORM

Full legal name of company ("Customer" or "Company") and any designated names as they appear on Service Contract with Supplier:

Customer's Legal Name: _____

Customer Address: _____

Customer Account Number(s): _____

Contact Name: _____ Phone #: _____

Contact Email: _____

499 Filer ID Number: _____ FEIN: _____

The customer identified above (known hereafter as "**Customer**") submits this annual certification in support of its request for waiver of Federal Universal Service Fund ("**FUSF**") surcharges. This Exemption Certificate applies to Federal Universal Service Fund Surcharges purchased from **NUSO, LLC** known hereafter as "**Supplier**". The application of FUSF Surcharges by Supplier will be based upon representations and information provided by the Customer in all portions of this certification form, as well as information available on the Federal Communications Commission ("FCC") website, <http://apps.fcc.gov/cgb/form499/499a.cfm>. 47 C.F.R. § 64.1195 requires all telecommunications carriers and interconnected VoIP providers to register using the FCC Form 499-A. Therefore, the Customer represents and certifies the following:

US and International Customers complete the following:

Select the option below that describes the use of the specific services that the Company purchased or will purchase from the Supplier: (Check only one box)

I certify, under penalty of perjury, that the Company is purchasing service(s) for resale, at least in part, and that the Company is incorporating the purchased services into its own offerings which are, at least in part, assessable U.S. telecommunications or interconnected Voice over Internet Protocol services. I also certify under penalty of perjury that the Company either directly contributes or has a reasonable expectation that another entity in the downstream chain of resellers directly contributes to the federal universal service support mechanisms on the assessable portion of revenues from offerings that incorporate the purchased services.

<input type="checkbox"/>	Entity-Level Certification	All services purchased are, or will be, purchased for resale.
<input type="checkbox"/>	Account-Level Certification	All services associated with particular billing accounts as specified in Attachment A (Page 4) are or will be purchased for resale.
<input type="checkbox"/>	Service-specific Certification	Individual services specified in Attachment A are or will be purchased for resale.
<input type="checkbox"/>	Service-specific Exceptions Certification	Individual services EXCEPT those specified in Attachment A are or will be purchased for resale.
	Not Exempt(See Part B.)	Not claiming any FUSF exemption

A. FOR EXEMPT U.S. DOMESTIC CARRIERS ONLY (INTERNATIONAL CUSTOMERS skip this Part A. and move on to Part C. of form)

The Customer (or its affiliate identified below) files FCC Form 499-A revenue reports and, if applicable, FCC Form 499-Q revenue reports with the Universal Service Administrative Company (USAC) using their 499 Filer ID Number.

The Customer with the 499 Filer ID number listed above is entitled to an exemption from FUSF Surcharges for services from which it purchases from Supplier because at least one of the following applies:

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- ☐ a. The Customer is purchasing the services for resale and directly contributes to the federal universal service support mechanisms based on its end-user revenues derived from such purchased services.
- ☐ b. The Customer is purchasing the services for resale to other resellers and has a reasonable expectation that the ultimate provider of service to the end-user will directly contribute based on revenues that incorporate the purchased services.
- ☐ c. The Customer is using the services for non-Interconnected VoIP services only.

B. CUSTOMER IS NOT EXEMPT FROM SUPPLIER'S FUSF SURCHARGES AND RELATED CHARGES:

Customer is not entitled to an exemption for some or all the Supplier's Services it purchases and will be assessed FUSF charges and other applicable taxes and surcharges by Supplier, because the following applies:

- ☐ a. Customer is purchasing the Services for its own administrative or end-user use.
- ☐ b. Customer is not required to contribute directly to the universal support mechanisms because Customer's FUSF contribution would be de minimis, i.e., less than US \$10,000 annually, or has recently applied for or just recently received an FCC Form 499 filer ID number (with the 499 ID provided above, if available) and is not yet paying monthly FUSF contributions to USAC.
- ☐ c. Customer is a systems integrator that derives less than five percent (5%) of its systems integration revenues from the resale of telecommunications services.
- ☐ d. Customer purchases Services for incorporation into Customer's service product and not for resale as a telecommunications service or VoIP service. This may include, but not be limited to, an information service provider (ISP), one-way VoIP services, or an enhanced service provider (ESP).

C. FOR NON-U.S. CARRIERS

CUSTOMER confirms that it is a carrier licensed in the country of:

Foreign Tax Identification Number: _____

Foreign Telecommunications Regulatory Agency or Authority Number: _____

The Customer hereby certifies exemption from FUSF contributions for ALL purchased services because at least one of the following applies:

- ☐ a. Customer is a foreign carrier that is purchasing per-minute-of-use services only to provide non-U.S. telecommunications services that originate outside of the U.S. but terminate in the U.S. for which all revenues are from non-U.S. end users. Customer is a foreign carrier that is purchasing per-minute-of-use services only to provide international telecommunications services that either originate or terminate in the U.S. for which all revenues are from U.S. resellers that Customer has a reasonable expectation contribute directly to the federal universal service support mechanisms on the assessable portion of revenues from offerings that incorporate the purchased services.

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- ☐ b. Customer is a foreign carrier that is purchasing per-minute-of-use services only to provide services that traverse the U.S. (i.e., non-domestic services that both originate and terminate outside of the U.S. but are routed through the U.S.).
- ☐ c. Customer is claiming a LIRE exemption:

If USAC has determined that a filer is LIRE eligible, the following paragraph will show on its invoice:

LIRE ELIGIBILITY: If a carrier's quarterly interstate revenue equals less than 12.00% of their combined quarterly interstate and international revenue, the carrier is eligible for the Limited International Revenue Exemption (LIRE). As a result, your international revenue will not be used in determining your quarterly contribution base.

The Customer has an obligation to promptly update the information provided in this certification form. If at any time the Customer's certifications as contained herein are no longer accurate, the Customer shall, no later than thirty (30) calendar days of the change, complete and submit to Supplier an updated certification form and any other required documentation.

For future services purchased from Supplier after the date identified below on this certification form, Customer certifies that the new services will be treated in the same manner as the existing service(s) as certified to on this form, until Customer submits an amended form. If any new services purchased after the date of this certification form should be assessed FUSF Surcharges, Customer is obligated to notify Supplier and specify the BANs that are FUSF-assessable.

If the information provided by the Customer in this certification form or any updated certification, is at any time determined to be incorrect or if it changes and the Customer does not notify Supplier as required, Supplier reserves the right to pursue all available remedies, including but not limited to imposing any FUSF Surcharges and other taxes and surcharges applicable to the services provided by Supplier late-payment interest and/or penalties. The Customer also agrees to indemnify and hold Supplier harmless from any claim or action resulting in Supplier's reliance on the information provided by the Customer in this certification form.

For customers purchasing services from Nuso for resale to other resellers, with the reasonable expectation that the ultimate service provider to the end-user will contribute to the FUSF based on revenues incorporating the purchased services, the customer agrees to indemnify Nuso and be responsible for any taxes, penalties, or backbilling charges assessed to Nuso directly related to the provided services.

The individual named below is authorized by the Customer to make this certification on its behalf. The undersigned authorized representative certifies that all statements above are true and accurate.

Full Legal Name of Customer or Affiliate:

Signature of Authorized Representative:

Printed Name of Authorized Representative:

Title of Authorized Representative:

Street Address:

City, State Zip Code:

Phone Number and Email Address:

Date:

[illegible]

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Attachment A

Exempt/Non-Exempt Accounts-

Exempt Accounts:

Non-Exempt:

[illegible]



Federal Excise Tax Exemption Certificate

The undersigned hereby certifies that the service furnished by Supplier is exempt from the Federal Excise Tax on Communications and Facilities imposed by Internal Revenue Code (IRC) Section 4251 because the undersigned is exempt under IRC Section 4253 for such reason as marked below (check one). The undersigned agrees to notify Supplier in writing when the claimed status no longer applies.

- ☐ A nonprofit hospital referred to in IRC Section 170 (b)(1)(A)(ii) which is exempt from income tax under Section 501 (a).
- ☐ A nonprofit educational organization described in IRC Section (170) (b)(1)(A)(ii) which is exempt from income tax under Section 501 (a).
- ☐ A School which is operated as an activity of an organization described in IRC Section 501 (c)(3) which is exempt from income tax under Section 505(a), and operates as described in IRC Section 4253 (j).
- ☐ The U.S. government, government of a State, political subdivision of a state or of the District of Columbia.
- ☐ The American Red Cross or an international organization described in Internal Revenue Code Sections 7701 (a) (18) and 4253 (c).
- ☐ A news service company of the type referred to in Internal Revenue Code Section 4253 (b).
- ☐ Diplomatic, consular, or other officers of foreign governments temporarily residing in the United States who are nationals of the foreign country on a diplomatic mission.
- ☐ All telecommunications services purchased from supplier are for resale purposes in the normal course of our business. The service will be used exclusively in the rendering of communications services upon which tax is imposed by IRC Section 4251. It is understood that no tax will be collected by Supplier on charges for said service and that it will be the responsibility of the undersigned to collect such tax as may be due from its customers.
- ☐ The service, which is defined in Section 4252 (b)(2), is for use by a common carrier, telephone or telegraph company, or radio broadcasting station or network in the conduct of its business as such.

FOR THIS CERTIFICATE TO BE VALID YOU MUST CHECK ONE OF THE ABOVE BOXES, SIGN AND DATE THE CERTIFICATE AND PROVIDE AN EFFECTIVE DATE. ANY MODIFICATIONS TO THE ABOVE WILL RENDER THE CERTIFICATE NULL AND VOID.

THE EXEMPT STATUS OF THE UNDERSIGNED IS EFFECTIVE AS OF: _____

Customer: _____ FEDERAL TAX I.D. _____

I swear under penalty of fines, imprisonment, or both, together with cost of prosecution that the statement contained herein are true to the best of my knowledge.

Signature

Title

Date

RESELLER INDEMNIFICATION AGREEMENT

GROSS RECEIPTS TAX / STATE UNIVERSAL SERVICE FUND / PUC SURCHARGES / TELECOMMUNICATION RELAY SERVICE SURCHARGES

LICENSE TAX / UTILITY USERS TAX / FRANCHISE FEE / RIGHT OF WAY TAX / INFRASTRUCTURE MAINTENANCE FEE / UTILITY TAX

ANY MODIFICATION TO THIS CERTIFICATE RENDERS IT NULL AND VOID

VALID ONLY FOR THE FOLLOWING STATE(S) INCLUDING COUNTY, MUNICIPAL, CITY AND SPECIAL DISTRICTS THERE IN

<input type="checkbox"/> Alabama	<input type="checkbox"/> Illinois ⁵	<input type="checkbox"/> Montana	<input type="checkbox"/> Rhode Island
<input type="checkbox"/> Alaska ¹	<input type="checkbox"/> Indiana	<input type="checkbox"/> Nebraska	<input type="checkbox"/> South Carolina
<input type="checkbox"/> Arizona ²	<input type="checkbox"/> Iowa	<input type="checkbox"/> Nevada ⁸	<input type="checkbox"/> South Dakota
<input type="checkbox"/> Arkansas ³	<input type="checkbox"/> Kansas	<input type="checkbox"/> New Hampshire	<input type="checkbox"/> Tennessee
<input type="checkbox"/> California ⁴	<input type="checkbox"/> Kentucky ⁶	<input type="checkbox"/> New Jersey	<input type="checkbox"/> Texas ¹¹
<input type="checkbox"/> Colorado	<input type="checkbox"/> Louisiana	<input type="checkbox"/> New Mexico	<input type="checkbox"/> Utah ¹²
<input type="checkbox"/> Connecticut	<input type="checkbox"/> Maine	<input type="checkbox"/> New York ⁹	<input type="checkbox"/> Vermont
<input type="checkbox"/> Delaware	<input type="checkbox"/> Maryland	<input type="checkbox"/> North Carolina ¹⁰	<input type="checkbox"/> Virginia ¹³
<input type="checkbox"/> District of Columbia	<input type="checkbox"/> Massachusetts	<input type="checkbox"/> North Dakota	<input type="checkbox"/> Washington ¹⁴
<input type="checkbox"/> Florida	<input type="checkbox"/> Michigan	<input type="checkbox"/> Ohio	<input type="checkbox"/> West Virginia ¹⁵
<input type="checkbox"/> Georgia	<input type="checkbox"/> Minnesota ⁷	<input type="checkbox"/> Oklahoma	<input type="checkbox"/> Wisconsin
<input type="checkbox"/> Hawaii	<input type="checkbox"/> Mississippi	<input type="checkbox"/> Oregon	<input type="checkbox"/> Wyoming
<input type="checkbox"/> Idaho	<input type="checkbox"/> Missouri	<input type="checkbox"/> Pennsylvania	<input type="checkbox"/> Puerto Rico

1. Includes Network Access Fee
2. Includes Transaction Privilege and Telecommunication Service Excise Tax
3. Includes Telecommunications Equipment Fund Surcharge and High Cost Fund Assessment
4. Includes Teleconnect, ULTS, DEAF, CHCF, and UUT
5. Includes Municipal Telecommunications Tax and Infrastructure Maintenance Fees
6. Includes Lifeline Surcharge/TRS/TAP
7. Includes Telecommunication Access for Communication Impaired Persons
8. Includes City Business License
9. Includes NYS section 183, 184, 184(a), 186(e), Taxes and NYC Utility Excise/Franchise Tax
10. Includes Privilege Tax on Gross Receipt from Toll Telecommunications Services
11. Includes TIF, Equalization Surcharge, and Margins Tax
12. Includes Emergency Service Charge for Poison Control Center, City Resort and City Utility User Tax Includes Local
13. Includes Consumer Utility Tax
14. Includes City Utility Tax
15. Includes City Excise Tax

ISSUED TO SELLER: __NUSO, LLC__

Certify that _____ (name of issuer/purchaser)

_____ (address of issuer/purchaser)

_____ (accounts of issuer/purchaser)

is registered to do business in the above States and that services purchased during the period covered by the resale agreement are purchases for resale, whether wholesale or retail, in the normal course of business and will pay the tax to the proper taxing authority.

I further certify that if any telecommunications service so purchased tax-free is used or consumed by issuer as to make it subject to tax, issuer will pay the tax directly to the proper taxing authority when the applicable law so provides or when proper taxing authority informs vendor for added tax billing. This certificate will be considered a part of each order that our company may hereafter give to vendor and shall be valid until canceled by our company in writing or revoked by the state. I further agree to hold harmless, and indemnify, and defend the Seller and its affiliated entities from any claims (asserted or threatened), damages, penalties, interest, expenses, and/or liabilities based on or arising out of the failure to properly collect and/or remit taxes on services ordered hereunder.

I declare under penalties of making false statement that this certificate has been examined by me and to the best of my knowledge and belief, reflect true, correct, and accurate statements.

Signature: _____ Print Name: _____

Title: _____ Date: _____



E911/988 Surcharge Certificate of Resale

Customer Legal Name: _____

Customer Address: _____

Customer Contact Person: _____

Contact Person's Telephone Number: _____

Contact Person's E-mail Address: _____

_____ (the "Customer") hereby represents and warrants that it is responsible for, and will collect and remit, all applicable 911, E911, and 988 state and local regulatory surcharges (collectively "911/988 Surcharges") associated with its resale of the services provided by NUSO, LLC, ("Carrier") to the Customer. Customer requests that the Carrier refrain from assessing such 911/988 Surcharges which may be applicable at a state and/or local jurisdictional level on Customer upon the Carrier's approval of the following form ("Certification") or other applicable documentation. Customer shall, at the Carrier's request, provide proof that the Carrier deems sufficient to show Customer's reseller status.

Customer certifies its ability to collect and remit all applicable 911/988 Surcharges on the following basis:

1. Check all applicable states in the table below and, for each checked state, provide the Customer's 911/988 Surcharge authorization, license or registration number for that state in the space provided and/or attach applicable local jurisdiction exemption information for each checked state, or other basis for asserting exemption from 911/988 Surcharges from each state and/or jurisdiction where Customer operates.

State	Tax ID	State	Tax ID	State	Tax ID
Alabama/AL		Kentucky/KY		North Dakota/ND	
Alaska/AK		Louisiana/LA		Ohio/OH	
Arizona/AZ		Maine/ME		Oklahoma/OK	
Arkansas/AR		Maryland/MD		Oregon/OR	
California/CA		Massachusetts/MA		Pennsylvania/PA	
Colorado/CO		Michigan/MI		Rhode Island/RI	
Connecticut/CT		Minnesota/MN		South Carolina/SC	
Delaware/DE		Mississippi/MS		South Dakota/SD	
District of Columbia/DC		Missouri/MO		Tennessee/TN	
Florida/FL		Montana/MT		Texas/TX	
Georgia/GA		Nebraska/NE		Utah/UT	
Hawaii/HI		Nevada/NV		Virginia/VA	
Idaho/ID		New Hampshire/NH		Washington/WA	
Illinois/IL		New Jersey/NJ		West Virginia/WV	
Indiana/IN		New Mexico/NM		Wisconsin/WI	
Iowa/IA		New York/NY		Wyoming/WY	
Kansas/KS		North Carolina/NC		Puerto Rico/PR	

2. Customer acknowledges that the Carrier may, without Customer's permission, provide a copy of this certification to applicable governmental authorities, the Carrier's legal counsel, or the Carrier's auditors. Customer acknowledges that the Carrier may, without Customer's permission, provide a copy of this Certification pursuant to subpoena or other compulsory process, without first notifying Customer.
3. Customer acknowledges that the Carrier's determination of Customer's 911/988 Surcharge exemption will be based upon the information provided by the Customer in this Certification. Customer shall indemnify and hold harmless the Carrier from any and all claims and demands arising from any information, representations or certifications made by Customer related to Customer's 911/988 Surcharge(s) exemption status in the Carrier's billing systems and processes. the Carrier shall not be liable for any Surcharge(s) not collected and/or remitted by Customer for any reason.
4. If, at any time, the Customer's information, representations, or certifications made hereunder are no longer accurate, Customer must notify the Carrier within fourteen calendardays by completing and submitting a new Certification form.
5. Customer's representative identified in this Certification shall be duly authorized by the Customer to make the representations and certifications contained herein on behalf of the Customer.
6. This Certification incorporates the terms of all agreements the customer has with the Carrier.

BY EXECUTING THIS CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER FULLY MEETS THE EXEMPTION ELIGIBLE PROVISIONS ESTABLISHED BY THE APPLICABLE JURISDICTION(S) AND THAT CUSTOMER WILL BE SOLELY RESPONSIBLE TO COLLECT AND REMIT ALL APPLICABLE 911/988 SURCHARGES REQUIRED BY ANY GOVERNMENTAL AUTHORITY IN THE JURISDICTIONS INCLUDED HEREIN ON ANY AND ALL SERVICES PROVIDED BY THE CARRIER THAT ARE 911/988 SURCHARGE ASSESSABLE AND ARE INCLUDED FOR BILLING PURPOSES IN THE ACCOUNT NUMBERS IDENTIFIED BELOW.

By:

Name (Print): _____

Signature: _____

Title: _____

Date: _____

UNIFORM SALES & USE TAX RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales/use tax, subject to the instructions and notes on pages 2—6. The issuing Buyer and the recipient Seller have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time. This form was revised as of October 14, 2022.

Issued to Seller: NUSO, LLC

Address: 7777 Bonhomme Ave, Suite 1100, Clayton, MO 63105

I certify that:

Name of Firm (Buyer): _____

Address: _____

is engaged or is registered as a

☐ Wholesaler

☐ Retailer

☐ Manufacturer

☐ Seller

☐ Lessor (see notes on pages 2—4)

☐ Other (Specify) _____

and is registered for sales/use tax with the below-listed states and cities within which Seller would deliver purchases to Buyer and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. Buyer is in the business of wholesaling, retailing, manufacturing, leasing (renting), or selling the following:

Description of Business: _____

General description of tangible property or taxable services to be purchased from the Seller: _____

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AK/ARSSTC ¹		MO ¹⁹	
AL ²		NE	
AR		NV ²⁰	
AZ ³		NJ	
CA ⁴		NM ^{5,21}	
CO ^{5,6}		NC ²²	
CT ⁷		ND	
FL ⁸		OH ²³	
GA ⁹		OK ²⁴	
HI ^{5,10}		PA ²⁵	
ID ¹¹		RI ²⁶	
IL ^{5,12}		SC	
IA		SD ²⁷	
KS ¹³		TN ²⁸	
KY ¹⁴		TX ²⁹	
ME ¹⁵		UT	
MD ¹⁶		VT ³⁰	
MI ¹⁷		WA ³¹	
MN ¹⁸		WI ³²	

I further certify that if any property or service so purchased tax-free is used or consumed by Buyer so as to make it subject to sales/use tax, Buyer will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that Buyer may hereafter give to Seller, unless otherwise specified, and shall be valid until canceled by Buyer in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: _____

(Owner, Partner, or Corporate Officer, or other authorized signer of Buyer)

Title: _____

Date: _____



Streamlined Sales Tax Certificate of Exemption

**Do not send this form to the Streamlined Sales Tax Governing Board.
Send the completed form to the seller and keep a copy for your records.**

This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

1. ☐ Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____.

Print or type	2. A. Purchaser's name				
	B. Business address				
	City	State	Country	Zip code	
	C. Name of seller from whom you are purchasing, leasing or renting				
NUSO, LLC					
D. Seller's address					
7777 Bonhomme Ave, Suite 1100					
City Clayton					
State MO					
Country USA					
Zip code 63105					

3. **Purchaser's type of business.** Check the number that best describes your business.

- | | | |
|--|--|--|
| <input type="checkbox"/> 01 Accommodation and food services | <input type="checkbox"/> 08 Real estate | <input type="checkbox"/> 15 Professional services |
| <input type="checkbox"/> 02 Agriculture, forestry, fishing, hunting | <input type="checkbox"/> 09 Rental and leasing | <input type="checkbox"/> 16 Education and health-care services |
| <input type="checkbox"/> 03 Construction | <input type="checkbox"/> 10 Retail trade | <input type="checkbox"/> 17 Nonprofit organization |
| <input type="checkbox"/> 04 Finance and insurance | <input type="checkbox"/> 11 Transportation and warehousing | <input type="checkbox"/> 18 Government |
| <input type="checkbox"/> 05 Information, publishing and communications | <input type="checkbox"/> 12 Utilities | <input type="checkbox"/> 19 Not a business |
| <input type="checkbox"/> 06 Manufacturing | <input type="checkbox"/> 13 Wholesale trade | <input type="checkbox"/> 20 Other (explain) |
| <input type="checkbox"/> 07 Mining | <input type="checkbox"/> 14 Business services | |

4. **Reason for exemption.** Check the letter that identifies the reason for the exemption.

- | | |
|---|--|
| <input type="checkbox"/> A Federal government (Department) * | <input type="checkbox"/> H Agricultural Production * |
| <input type="checkbox"/> B State or local government (Name) * | <input type="checkbox"/> I Industrial production/manufacturing * |
| <input type="checkbox"/> C Tribal government (Name) * | <input type="checkbox"/> J Direct pay permit * |
| <input type="checkbox"/> D Foreign diplomat # | <input type="checkbox"/> K Direct Mail * |
| <input type="checkbox"/> E Charitable organization * | <input type="checkbox"/> L Other (Explain) _____ |
| <input type="checkbox"/> F Religious organization * | <input type="checkbox"/> M Educational Organization * |
| <input type="checkbox"/> G Resale * | |

* see Instructions on back (page 2)

5. **Identification (ID) number:** Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID number	State/Country	Reason	ID number	State/Country	Reason
AR			NV		
GA			OH		
IA			OK		
IN			RI		
KS			SD		
KY			TN		
MI			UT		
MN			VT		
NC			WA		
ND			WI		
NE			WV		
NJ			WY		

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser

Print name

Title

Date

Streamlined Sales and Use Tax Exemption Certificate Instructions

Sections 1-6 are required information. A signature is not required if in electronic form.

Section 1: Check the box for a single purchase and enter the invoice number. If the box is not checked, this certificate is considered a blanket certificate and remains effective until cancelled by the purchaser if purchases are no more than 12 months apart, unless a longer period is allowed by a state.

Section 2: Enter the purchaser's and seller's name, street address, city, state, country and zip code.

Section 3 Type of Business: Check the number that best describes the purchaser's business or organization. If none of the categories apply, check 20 and provide a brief description.

Section 4 Reason for Exemption: Check the letter that identifies the reason for the exemption. If the exemption you are claiming is not listed, check "L Other" and provide a clear and concise explanation of the exemption claimed. Not all states allow all exemptions listed on this form. The purchaser must check with that state for exemption information and requirements.

Section 5 Identification ID Number:

Purchaser's Instructions:

Enter the ID number as required in the instructions below for each state in which you are claiming an exemption. Identify the state or if a foreign ID, the country the ID number is from. If multiple exemption reasons are being claimed enter the letters identifying the reasons for exemption as listed in Section 4 for each state.

ID Numbers for Exemptions *other than resale*: You are responsible for ensuring that you are eligible for the exemption in the state you are claiming the tax exemption. Provide the ID number to claim exemption from sales tax that is required by the taxing state. Check with that state to determine your exemption requirements and status.

Foreign diplomats and consular personnel must enter their individual tax identification number shown on their sales tax exemption card issued by the United States Department of State's Office of Foreign Missions.

ID Numbers for *Resale Purchases (Including Drop Shipments)*: If you are claiming a purchase is not subject to tax because it is for resale (Exemption Reason G.) and you are:

- 1. Required to be registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by that state. If claiming exemption in OH and registration is not required in the state, enter any tax ID number issued by OH. If claiming exemption in MI and registration is not required in the state, enter "Not Required".
- 2. Not registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by any state.
- 3. Not required to register for sales tax and you do not have a sales tax identification number from any state:** Enter
-Your FEIN.
-If you do not have a FEIN, enter a different state-issued business ID number.
-If you do not have any state-issued business ID number or FEIN, enter your state driver's license number.
- 4. A foreign purchaser and you do not have an ID number described in 1, 2 or 3:** The following states will accept the tax ID number (e.g., VAT number) issued by your country: AR, IN, KS, KY, ND, NJ, OK, RI, SD, TN, UT, WA, WY. All other states require an ID number as listed in 1, 2 or 3.

If you do not have any of the ID numbers listed in 1 thru 4: You are not required to list an ID number for the following states: NE, OH, SD, WI. Enter "Not Required" and the reason for exemption for that state. All other states require an ID number.

Seller's Instructions

The seller is not required to verify the purchaser's ID number or determine the purchaser's registration requirements. (GA requires the seller verify the purchaser's ID number.) The seller is required to maintain proper records of exempt transactions and provide those records to the state when requested in the form in which it is maintained. These certificates may be provided in paper or electronic format.

The seller is not liable for any tax, interest, or penalty if the purchaser improperly claims an exemption or provides incorrect information on the certificate, provided all the following conditions are met:

1. The fully completed exemption certificate is provided to the seller at the time of sale or within 90 days subsequent to the date of sale;
2. The seller did not fraudulently fail to collect the tax due; and
3. The seller did not solicit customers to unlawfully claim an exemption.

Note: A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

Drop Shipper Instructions: The drop shipper may accept an ID number to claim the resale exemption as provided above in the Purchaser's Instructions. The ID number may include an ID number issued by another state. This may result in the same ID number being used for multiple states to claim the resale exemption (e.g., a retailer or marketplace seller may only be required to register for sales tax in one state).

Exemption Forms by State

AL - State Issued Sales Tax License or Form STE-1 (State Sales Tax Resale Certificate)
- State Issued Utility Tax License or Form STE-3 (State Utility License Tax Resale Certificate)

AZ - Form 5000A (State Transaction Privilege Tax Resale Certificate)

CA - Form CDTFA-230 (State Sales Tax Resale Certificate)
- Local Utility Users Tax Exemption Certificate

CO - Form DR 0563 (State Sales Tax Resale Certificate)

DC - State Issued Sales Tax Resale Certificate
- State Issued Toll Telecommunications Tax Resale Certificate
- State Issued Public Utility Tax Resale Certificate

FL - Form DR-13 (State Issued Sales Tax & TPP Exemption Certificate)
- Form DR-700015 (State Issued Communications Services Taxes Exemption Certificate)

HI - Form G-17 (Certificate of Resale)

IL - Form CRT 61 (Certificate of Resale)
- State Issued Telecommunications Excise Tax License
- State Issued Telecommunications Infrastructure Maintenance Fee License
- Chicago Telecommunications Resale Certificate

IN - Form ST-105 (Certificate of Resale)

LA - Form R-1064 (State Issued Resale Certificate)

ME - Resale Certificate (State Issued)

MA - Form ST-4 (Sales Tax Resale Certificate)

MS - Sales and Use Tax Permit (State Issued)

MT - Form TEC (Retail Telecom Excise Tax)

NH - State Issued Communication Services Resale Certificate or Form DP-143

NM - State Issued NTTC Type-2 / Type 5

NY - Form ST-120 (Sales Tax Resale Certificate)
- Form CT-120 (Excise Tax Resale Certificate)

OR - Proof of Reseller Status

PA - Gross Receipts Tax Telecommunications Reseller Acknowledgment Form (State Issued)

VA - Form ST-10 (TPP and Sales Tax Resale Certificate)
- Form CT-10 (Communication Services Tax Resale Certificate)

WA - State Issued Reseller Permit