Utah State Tax Commission • 210 N 1950 W • Salt Lake City, UT

Exemption Certificate

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

TC-721
Rev. 11/17

Name of business or institution claiming exemption (purchaser)			Telephone number	
Street address		City	State	ZIP Code
Authorized signature	Name (please print)		Title	
Name of Seller or Supplier:	REJUVENATION		Date	
Sales Tax License Number:			***Required for all exemptions marked with an asterisk (*)***	

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**
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.

*☐ **Religious or Charitable Institution**
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.**

*☐ **Construction Materials Purchased for Religious and Charitable Organizations**
I certify the construction materials are purchased on behalf of a religious or charitable organization and that they will be installed or converted into real property owned by the religious or charitable organization.
Name of religious or charitable organization: _____
Name of project: _____

*☐ **Machinery and Equipment and Normal Operating Repair or Replacement Parts Used in a Manufacturing Facility, Mining Activity or Web Search Portal or Electronic Payment Service**
I certify the machinery and equipment and normal operating repair or replacement parts have an economic life of three years or more and are for use in a Utah manufacturing facility described in SIC Codes 2000-3999; in a qualifying scrap recycling operation; in a co-generation facility placed in service on or after May 1, 2006; in the operation of a Web search portal by a new or expanding business described in NAICS Code 518112 between July 1, 2010 and June 30, 2014; in the operation of an electronic financial payment service described in NAICS Code 522320; or in a business described in NAICS 212, Mining (except Oil and Gas), or NAICS 213113, Support Activities for Coal Mining, NAICS 213114, Support Activities for Metal Mining, or NAICS 213115, Support Activities for Nonmetallic Minerals (except Fuels) Mining. For a definition of exempt mining equipment, see Utah Code §59-12-104(14).

*☐ **Fuels, Gas, Electricity**
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.

*☐ **Refinery Machinery, Equipment and Normal Repair or Replacement Parts**
I certify the machinery, equipment, normal operating repair parts, catalysts, chemicals, reagents, solutions or supplies are for the use of a refiner who owns, leases, controls or supervises a refinery (see Utah Code §63M-4-701) located in Utah.

*☐ **Auto, Industrial Gas, or Drilling Equipment Manufacturer**
I certify the machinery, equipment, normal operating or replacement parts are used or consumed in a manufacturing process as described in NAICS 336111 (Automotive Manufacturing), or 325120 (Industrial Gas Manufacturing) to manufacture hydrogen of the 2002 North American Industry Classifications Systems, or by a drilling equipment manufacturer as defined in Utah Code §59-12-102.

*☐ **Pollution Control Facility**
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.

*☐ **Steel Mill**
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**
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.

*☐ **Short-term Lodging Consumables**
I certify the tangible personal property is consumable items purchased by a lodging provider as described in Utah Code §59-12-103(1)(i).

*☐ **Direct Mail**
I certify I will report and pay the sales tax for direct mail purchases on my next Utah *Sales and Use Tax Return.*

IMPORTANT: To protect your privacy, use the "Clear form" button when you are finished.

*☐ **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**
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.

*☐ **Alternative Energy**
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.

*☐ **Locomotive Fuel**
I certify this fuel will be used by a railroad in a locomotive engine.

*☐ **Research and Development of Alternative Energy Technology**
I certify the tangible personal property purchased will be used in research and development of alternative energy technology.

*☐ **Life Science Research and Development Facility**
I certify that: (1) the machinery, equipment and normal operating repair or replacement parts purchased have an economic life of three or more years for use in performing qualified research in Utah; or (2) construction materials purchased are for use in the construction of a new or expanding life science research and development facility in Utah.

*☐ **Mailing Lists**
I certify the printed mailing lists or electronic databases are used to send printed material that is delivered by U.S. mail or other delivery service to a mass audience where the cost of the printed material is not billed directly to the recipients.

*☐ **Semiconductor Fabricating, Processing or Research and Development Material**
I certify the fabricating, processing, or research and development materials purchased are for use in research or development, manufacturing, or fabricating of semiconductors.

*☐ **Aircraft Maintenance, Repair and Overhaul Provider**
I certify these sales are to or by an aircraft maintenance, repair and overhaul provider for the use in the maintenance, repair, overhaul or refurbishment in Utah of a fixed-wing, turbine-powered aircraft that is registered or licensed in a state or country outside Utah.

*☐ **Ski Resort**
I certify the snow-making equipment, ski slope grooming equipment or passenger rope-ways purchased are to be paid directly with funds from the ski resort noted on the front of this form.

*☐ **Machinery or Equipment Used by Payers of Admissions or User Fees**
I certify that: (1) the machinery or equipment has an economic life of three or more years and will be used by payers of admissions or user fees (Utah Code §59-12-103(1)(f)); (2) the buyer is in the amusement, gambling or recreation industry (NAICS Subsector 713); and (3) at least 51 percent of the buyer's sales revenue for the previous calendar quarter came from admissions or user fees.

*☐ **Telecommunications Equipment, Machinery or Software**
I certify these purchases or leases of equipment, machinery, or software, by or on behalf of a telephone service provider, have a useful economic life of one or more years and will be used to enable or facilitate telecommunications; to provide 911 service; to maintain or repair telecommunications equipment; to switch or route telecommunications service; or for sending, receiving, or transporting telecommunications service.

☐ **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.

☐ **Film, Television, Radio**
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.

☐ **Prosthetic Devices**
I certify the prosthetic device(s) is prescribed by a licensed physician for human use 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.)

☐ **Out-of-State Construction Materials**
I certify this tangible personal property will be shipped out of state and will become part of real property located in a state that does not have a sales tax or allow credit for tax paid to Utah.

☐ **Construction Materials Purchased for Airports**
I certify the construction materials are purchased by, on behalf of, or for the benefit of Salt Lake International Airport, or a new airport owned or operated by a city in Davis, Utah, Washington or Weber County. I further certify the construction materials will be installed or converted into real property owned by and located at the airport.

☐ **Agricultural Producer**
I certify the items purchased will be used primarily and directly in a commercial farming operation and qualify for the Utah sales and use tax exemption. **This exemption does not apply to vehicles required to be registered.**

☐ **Tourism/Motor Vehicle Rental**
I certify the motor vehicle being leased or rented will be temporarily used to replace a motor vehicle that is being repaired pursuant to a repair or an insurance agreement; the lease will exceed 30 days; the motor vehicle being leased or rented is registered for a gross laden weight of 12,001 pounds or more; or, the motor vehicle is being rented or leased as a personal household goods moving van. This exemption applies only to the tourism tax (up to 7 percent) and the short-term motor vehicle rental tax (Transportation Corridor Funding – 2.5 percent) – not to the state, local, transit, zoo, hospital, highways, county option or resort sales tax.

☐ **Textbooks for Higher Education**
I certify that textbooks purchased are required for a higher education course, for which I am enrolled at an institution of higher education, and qualify for this exemption. An institution of higher education means: the University of Utah, Utah State University, Utah State University Eastern, Weber State University, Southern Utah University, Snow College, Dixie State University, Utah Valley University, Salt Lake Community College, or the Utah System of Technical Colleges.

Print Form

*** Purchaser must provide sales tax license number in the header on page 1.**

NOTE TO PURCHASER: You must notify the seller of cancellation, modification, or limitation of the exemption you have claimed.

Questions? Email **taxmaster@utah.gov**, or call 801-297-2200 or 1-800-662-4335.

IMPORTANT: To protect your privacy, use the "Clear form" button when you are finished. Clear form