



Utah State Tax Commission

# Exemption Certificate for Governments & Schools

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

**TC-721G**

Rev. 5/10

|  |                     |                  |          |
|--|---------------------|------------------|----------|
| Name of institution claiming exemption (purchaser) |                     | Telephone Number |          |
| Street Address                                     | City                | State            | ZIP Code |
| Authorized Signature                               | Name (please print) | Title            |          |
| Name of Seller or Supplier:                        |                     |                  | Date     |

The person signing this certificate **MUST** check the applicable box showing the basis for which the exemption is being claimed. Questions should be directed (preferably in writing) to Taxpayer Services, Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134. Telephone 801-297-2200, or toll free 1-800-662-4335.

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

**UNITED STATES GOVERNMENT OR NATIVE AMERICAN TRIBE**  
I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of essential governmental or tribal functions. NOTE: Includes sales of tangible personal property to federally chartered credit unions. "Directly" does not include per diem, entity advances or similar indirect payments.

**CONSTRUCTION MATERIALS PURCHASED FOR SCHOOLS OR PUBLIC TRANSIT DISTRICTS**  
I certify the construction materials purchased are on behalf of a public elementary or secondary school, or public transit district. I further certify the purchased construction materials will be installed or converted into real property owned by the school or public transit district.  
Name of school or public transit district: \_\_\_\_\_  
Name of project: \_\_\_\_\_

**UTAH STATE AND LOCAL GOVERNMENTS AND PUBLIC ELEMENTARY AND SECONDARY SCHOOLS**  
**Sales Tax License No.** \_\_\_\_\_  
I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of that entity's essential functions. For construction materials, if the purchaser is a Utah state or local government, these construction materials will be installed or converted into real property by employees of this government entity. "Directly" does not include per diem, entity advances, or similar indirect payments. **CAUTION:** This exemption does not apply to government or educational entities of other states.

**HEBER VALLEY HISTORIC RAILROAD**  
I certify these purchases and sales are by the Heber Valley Historic Railroad Authority or its operators and are related to the operation and maintenance of the Heber Valley Historic Railroad.

To be valid this certificate must be filled in completely, including a check mark in the proper box.

**A sales tax license number is required only where indicated.**

Please sign, date and, if applicable, include your license or exemption number.

**NOTE TO SELLER:** Keep this certificate on file since it must be available for audit review.

**NOTE TO PURCHASER:** Keep a copy of this certificate for your records. You must notify the seller of cancellation, modification, or limitation of the exemption you have claimed.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.