

Completing the Pennsylvania Exemption Certificate (REV-1220)

Purpose: Use this guide to properly completing the PA Exemption Certificate (REV-1220). **NOTE: This form may be used in conjunction with your sales tax/wholesaler license to claim exemptions from sales tax for the purpose of resale.**

Step 1: Select the type of tax for which you are claiming an exemption, e.g., to claim a resale exemption for sales tax you would select *State and Local Sales and Use Tax*.

REV-1220 (TR) 03-22

PA pennsylvania
DEPARTMENT OF REVENUE

PENNSYLVANIA EXEMPTION CERTIFICATE

- STATE AND LOCAL SALES AND USE TAX
- STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- VEHICLE RENTAL TAX (VRT)
- ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX *

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

(Please Print or Type)
Read Instructions On Reverse Carefully

THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

CHECK ONE: PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor or Lessor

Street City State ZIP Code

Step 2: Indicate whether the certificate will be used for a unit exemption (valid for only one transaction) or for a blanket exemption (valid for current and future transactions).

REV-1220 (TR) 03-22

PA pennsylvania
DEPARTMENT OF REVENUE

PENNSYLVANIA EXEMPTION CERTIFICATE

- STATE AND LOCAL SALES AND USE TAX
- STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- VEHICLE RENTAL TAX (VRT)
- ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX *

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

(Please Print or Type)
Read Instructions On Reverse Carefully

THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED


CHECK ONE: PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor or Lessor

Street City State ZIP Code

Completing the Pennsylvania Exemption Certificate (REV-1220)

Step 3: Input the name and address of the business from which you are purchasing.



Name of Seller, Vendor or Lessor			
Street	City	State	ZIP Code
<p>NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms: FORM MV-1, Application for Certificate of Title (first-time registrations) FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)</p> <p>Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).</p> <p><input type="checkbox"/> 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: _____</p> <p><input type="checkbox"/> 2. Purchaser is a/an: _____ holding Sales Tax Exemption Number _____</p> <p><input type="checkbox"/> 3. Property will be resold under Account ID _____ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).</p> <p><input type="checkbox"/> 4. Property or services will be used directly and predominately by purchaser performing a public utility service. <input type="checkbox"/> PA Public Utility Commission PUC Number _____ and/or <input type="checkbox"/> U.S. Department of Transportation MC/MX _____</p> <p><input type="checkbox"/> 5. Exempt wrapping supplies, Account ID _____ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).</p> <p><input type="checkbox"/> 6. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).</p> <p><input type="checkbox"/> 7. Canned computer software licenses that are billed to a PA address but used outside of PA. The total number of software licenses purchased for invoice # _____ is _____. The total number of users accessing and using the software outside PA is _____.</p> <p><input type="checkbox"/> 8. Other _____ (Explain in detail. Additional space on reverse side).</p>			
I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.			
Name of Purchaser or Lessee	Signature Please sign after printing.	EIN	Date
Street	City	State	ZIP Code

Completing the Pennsylvania Exemption Certificate (REV-1220)

Step 4: Select the type of exemption you wish to claim and input any required account numbers or information. You should only select one type of exemption, e.g., to claim an exemption for resale you would mark box 3 and input your 8-digit sales tax license/wholesaler certificate ID number. Use the instructions with the [form](#) to help with inputting the correct information for the applicable exemption.

Name of Seller, Vendor or Lessor			
Street	City	State	ZIP Code
<p>NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms: FORM MV-1, Application for Certificate of Title (first-time registrations) FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)</p> <p>Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).</p> <p><input type="checkbox"/> 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: _____</p> <p><input type="checkbox"/> 2. Purchaser is a/an: _____ holding Sales Tax Exemption Number _____</p> <p><input type="checkbox"/> 3. Property will be resold under Account ID _____ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).</p> <p><input type="checkbox"/> 4. Property or services will be used directly and predominately by purchaser performing a public utility service. <input type="checkbox"/> PA Public Utility Commission PUC Number _____ and/or <input type="checkbox"/> U.S. Department of Transportation MC/MX _____</p> <p><input type="checkbox"/> 5. Exempt wrapping supplies, Account ID _____ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).</p> <p><input type="checkbox"/> 6. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).</p> <p><input type="checkbox"/> 7. Canned computer software licenses that are billed to a PA address but used outside of PA. The total number of software licenses purchased for invoice # _____ is _____. The total number of users accessing and using the software outside PA is _____.</p> <p><input type="checkbox"/> 8. Other _____ (Explain in detail. Additional space on reverse side).</p>			
I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.			
Name of Purchaser or Lessee	Signature Please sign after printing.	EIN	Date
Street	City	State	ZIP Code

Completing the Pennsylvania Exemption Certificate (REV-1220)

Step 5: Enter your information as the purchaser and sign the form.

Name of Seller, Vendor or Lessor			
Street	City	State	ZIP Code
<p>NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms: FORM MV-1, Application for Certificate of Title (first-time registrations) FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)</p> <p>Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).</p> <p><input type="checkbox"/> 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: _____</p> <p><input type="checkbox"/> 2. Purchaser is a/an: _____ holding Sales Tax Exemption Number _____</p> <p><input type="checkbox"/> 3. Property will be resold under Account ID _____ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).</p> <p><input type="checkbox"/> 4. Property or services will be used directly and predominately by purchaser performing a public utility service. <input type="checkbox"/> PA Public Utility Commission PUC Number _____ and/or <input type="checkbox"/> U.S. Department of Transportation MC/MX _____</p> <p><input type="checkbox"/> 5. Exempt wrapping supplies, Account ID _____ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).</p> <p><input type="checkbox"/> 6. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).</p> <p><input type="checkbox"/> 7. Canned computer software licenses that are billed to a PA address but used outside of PA. The total number of software licenses purchased for invoice # _____ is _____. The total number of users accessing and using the software outside PA is _____.</p> <p><input type="checkbox"/> 8. Other _____ (Explain in detail. Additional space on reverse side).</p>			
I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.			
Name of Purchaser or Lessee	Signature	EIN	Date
	Please sign after printing.		
Street	City	State	ZIP Code

Step 6: Provide the completed certificate to the seller. The seller should accept a properly completed exemption certificate in good faith. **NOTE: The certificate is not sent to the State.**

RETENTION:

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.

⚠ IMPORTANT: DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.