



***** Pennsylvania Resale and Tax Exempt Guidelines**

These guidelines are a brief overview of exemptions that pertain to stores in **PENNSYLVANIA**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
RESALE: ***RETAILER Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. **Tires/Wheels must be sold in customer's normal course of business	Y	MUST Obtain customer's 8 digit Pennsylvania sales tax license number Example: 12345678 ***FEIN NUMBERS ARE NOT VALID FOR RESALE TRANSACTIONS
RESALE: OUT OF STATE	Y	MUST obtain customer's home state sales tax id number
FEDERAL GOVERNMENT AGENCY US Army, Navy, Air Force, Homeland Security, etc. **See GSA Invoice Processing Document on KC	Y	Official government vehicles only *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.
FOREIGN DIPLOMAT Agents/Consulates from foreign countries	Y	MUST obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
NON-PROFIT ORGANIZATIONS Religious, Charitable & Nonprofit Organizations	Y	MUST obtain customer's PA exemption number beginning with 75 Example: 75-000000-0 Purchase must be \$200 or more
AGRICULTURAL Farm/Ranch	Y	CARRY OUT ONLY Farm machinery & equipment only!!! Does not apply to motor vehicles. (trucks & autos) <i>For further information see PA Tax Information for Farmers</i>
LOCAL AND STATE GOVERNMENT AGENCIES POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	Y	Official government vehicles ONLY! ***Must be purchased with government funds *** NO cash or personal checks/credit cards accepted
PUBLIC TRANSPORTATION COMMON CARRIER Transportation companies for hire	Y	MUST obtain customer's USDOT or MC number