



## **Hess Auctioneers, LLC**

1451 River Road ~ PO Box 10

Marietta, Pennsylvania 17547

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PA Auct. Co. AY2025, AH1856, VB1159

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### **PA Sales Tax Exemption Info**

Unless we have on file for you an accurate, updated, completed PA Sales Tax Exemption Form (rev-1220), we will charge you PA State Sales Tax on all taxable items purchased at our auction.

Sales tax is a point of possession tax, and if an item is purchased and picked up in PA (no matter what state or country you live or work in), we must charge you 6% PA State Sales Tax. If the item is located in another state and picked up there (possible in a virtual auction), we do not need to charge the 6% PA State Sales Tax.

If you are located outside of PA: For anyone to be exempt from paying PA State Sales Tax, you **MUST** have a PA Sales Tax Exempt Form and your own PA Sales Tax Exempt Number. Tax exemptions from other states or countries are not honored in PA. If you are a reseller outside of PA, you must complete the form and check and complete lines 3 and 7.

If you have any questions about this policy, please contact the PA Sales Tax Department at 717-787-1064 option 2.

***Note on Titled Items:** We do not charge PA Sales Tax on Titled Vehicles, so this form is not necessary if you are purchasing only titled vehicles.*

#### **PA SALES TAX EXEMPTION FORM IS INVALID WITHOUT THE FOLLOWING INFORMATION:**

Name of Seller/Vendor: Hess Auctioneers, LLC. PO Box 10 Marietta, PA 17547

#1-7: One of these MUST be checked, and appropriate PA SALES TAX EXEMPTION NUMBER MUST be clearly printed.

Name of Purchaser: Your company name, full name, EIN, Date, and Full Address MUST be printed clearly readable.

Signature: FORM IS INVALID WITHOUT SIGNATURE

**If any part of the form is missing or unreadable, this form is invalid and PA Sales Tax will be charged.**

Where to find a PA Sales Tax Exemption Form (rev-1220):

[www.HessAuctioneers.com](http://www.HessAuctioneers.com) – Bidder Links menu on left – Click on Forms for Bidders

or the PA State page:

[http://www.revenue.state.pa.us/portal/server.pt/community/sales\\_use\\_tax/14702](http://www.revenue.state.pa.us/portal/server.pt/community/sales_use_tax/14702)

## GENERAL INSTRUCTIONS

Those purchasers set forth below may use this form in connection with the claim for exemption for the following taxes:

- a. State and Local Sales and Use Tax;
- b. PTA rental fee or tax on leases of motor vehicles;
- c. Hotel Occupancy Tax if referenced with the symbol (-);
- d. PTA fee on the purchase of tires if referenced with the symbol (+);
- e. Vehicle Rental Tax (VRT)

## EXEMPTION REASONS

1.) Property and/or services will be used directly and predominately by purchaser in performing purchaser's operation of: This exemption is not valid for property or services which are used in: (a) constructing, repairing, or remodeling of real property, other than real property which is used directly in exempt operations; or (b) maintenance, managerial, administrative, supervisory, sales, delivery, warehousing or other nonoperational activities.

Effective October 1, 1991, this exemption does not apply to certain services and PTA tire fee.

2.) Purchaser is a/an:

- + A. Instrumentality of the Commonwealth.
- + B. Political subdivision of the Commonwealth.
- + \_ C. Municipal Authority created under the "Municipality Authorities Acts".
- + \_ D. Electric Cooperative Corporations created under the "Electric Cooperative Law of 1990".
- \_ E. Cooperative Agricultural Associations required to pay Corporate Net Income Tax under the Cooperative Agricultural Association Corporate Net

Income Tax Act (exemption not valid for registered vehicles).

+ \_ F. Credit Unions organized under "Federal Credit Union Act" or Commonwealth "Credit Union Act".

+ \_ G. United States Government, its agencies and instrumentalities.

\_ H. Federal employee on official business (Exemption limited to Hotel Occupancy Tax only. A copy of orders or statement from supervisor must be attached to this certificate.)

I. School Bus Operator (This Exemption Certificate is limited to the purchase of parts, repairs or maintenance services upon vehicles licensed as

school buses by the PA Department of Transportation. For purchase of school buses, see NOTE below.)

3.) Property and/or services will be resold or rented in the ordinary course of purchaser's business. If purchaser does not have a PA Sales Tax License Number, complete Number 7 explaining why such number is not required. This Exemption is valid for property or services to be resold: (1) in original form; or (2) as an ingredient or component of other property.

4.) **Renewable Entities beginning with Permanent Exemptions beginning with Special Exemptions:**

**the two numbers 75: the two numbers 76:**

- A. Religious Organization E. School District F. Direct Pay Permit Holder
- B. Volunteer Firemen's Organization + \_ G. Individual Holding Diplomatic ID
- C. Nonprofit Educational Institution H. Keystone Opportunity Zone
- D. Charitable Organization I. Tourist Promotion Agency

Exemption limited to purchase of tangible personal property or services for use and not for sale. The exemption shall not be used by a contractor performing

services to real property. An exempt organization or institution shall have an exemption number assigned by the PA Department of Revenue and diplomats shall

have an identification card assigned by the Federal Government. The exemption for categories "A, B, C and D" are not valid for property used for the following:

(1) construction, improvement, repair or maintenance or any real property, except supplies and materials used for routine repair or maintenance of the real property; (2) any unrelated activities or operation of a public trade or business; or (3) equipment used to maintain real property.

5.) Property or services will be used directly and predominately by purchaser in the production, delivery, or rendition of public utility services as defined by the PA Utility Code.

This Exemption is not valid for property or services used for the following: (1) construction, improvement, repair or maintenance of real property, other than real

property which is used directly in rendering the public utility services; or (2) managerial, administrative, supervisor, sales or other nonoperational activities; or

(3) tools and equipment used but not installed in maintenance of facilities or direct use equipment. Tools and equipment used to repair "direct use" property are exempt from tax.

6.) Vendor/Seller purchasing wrapping supplies and nonreturnable containers used to wrap property which is sold to others.

7.) Other (Attach a separate sheet of paper if more space is required.)

A. Manufacturing B. Mining C. Dairying D. Processing E. Farming F. Shipbuilding



**pennsylvania**  
DEPARTMENT OF REVENUE

BUREAU OF  
BUSINESS TRUST FUND TAXES  
PO BOX 280901  
HARRISBURG, PA 17128-0901

## PENNSYLVANIA EXEMPTION CERTIFICATE

### CHECK ONE:

- STATE OR LOCAL SALES AND USE TAX  
 STATE OR LOCAL HOTEL OCCUPANCY TAX  
 PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)  
 VEHICLE RENTAL TAX (VRT)

(Please Print or Type)

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

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

**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)

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.)

1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: \_\_\_\_\_
2. Purchaser is a/an: \_\_\_\_\_
3. Property will be resold under License Number \_\_\_\_\_. (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
4. Purchaser is a/an: \_\_\_\_\_ holding Exemption Number \_\_\_\_\_
5. Property or services will be used directly and predominately by purchaser performing a public utility service.  
 PA Public Utility Commission PUC Number \_\_\_\_\_ and/or  US Department of Transportation MC/MX \_\_\_\_\_
6. Exempt wrapping supplies, License Number \_\_\_\_\_. (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
7. Other \_\_\_\_\_  
 (Explain in detail. Additional space on reverse side.)

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

Street City State ZIP Code

### 1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

### 2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.

### 3. 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.

**DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**

### 4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).