



Utah State Tax Commission  
**Exemption Certificate**  
 (Sales, Use, Tourism and Motor Vehicle Rental Tax)

**TC-721**  
 Rev. 12/07

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:			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.

For purchases by government, Native American tribes and public schools, use form TC-721G.

**RESALE OR RE-LEASE**  
**Sales Tax License No.** \_\_\_\_\_  
 I certify I am a dealer in tangible personal property or services that is 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.

**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.

**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.

**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**  
**Sales Tax License No.** \_\_\_\_\_  
 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.

**FILM, TELEVISION, VIDEO**  
 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.

**POLLUTION CONTROL FACILITY**  
**Sales Tax License No.** \_\_\_\_\_  
 I certify our company has been granted a "Certification of Pollution Control Facilities" as provided for by Utah Code §§19-2-123 through 19-2-127 and as explained in Tax Commission Rule R865-19S-83 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 machinery or equipment for this purpose.

**MEDICAL EQUIPMENT**  
 I certify the equipment or device checked below is prescribed by a licensed physician for human use.

- Durable Medical Equipment primarily used to serve a medical purpose, is not worn in or on the body, and is for home use only. (Sales of spas and saunas are taxable.)
- Mobility Enhancing Equipment primarily used to increase the ability to move from one place to another, is for use in a home or motor vehicle and is not used by persons with normal mobility.
- Prosthetic Device used to replace a missing portion of the body, to prevent or correct a physical deformity/malfunction or support a weak or deformed portion of the body. (Sales of corrective eyeglasses and contact lenses are taxable.)
- Disposable Home Medical Equipment or Supplies that cannot withstand repeated use and purchased by, for, or on behalf of a person other than a health care facility, health care provider or office of a health care provider. The equipment and supplies must be eligible for payment under Title XVIII, federal Social Security Act or the state plan for medical assistance under Title XIX, federal Social Security Act.

**CONSTRUCTION MATERIALS PURCHASED FOR RELIGIOUS AND CHARITABLE ORGANIZATIONS**  
 I certify the construction materials purchased are on behalf of a religious or charitable organization. I further certify the purchased construction materials will be installed or converted into real property owned by the religious or charitable organization.  
 Name of religious or charitable organization: \_\_\_\_\_

**Sales Tax Exemption No.** **N** \_\_\_\_\_  
 Name of project: \_\_\_\_\_

**ENERGY-RELATED EQUIPMENT**  
**Sales Tax License No.** \_\_\_\_\_  
 I certify the machinery or equipment leased or purchased will be used to create or expand the operations of a renewable energy production facility, a waste energy production facility, or a facility that produces fuel from biomass energy.

**FUELS, GAS, ELECTRICITY**  
**Sales Tax License No.** \_\_\_\_\_  
 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.