

5703-9-03 Sales and use tax; exemption certificate forms.

(A) As used in this rule, "exception" refers to sales for resale that are excluded from the definition of retail sale by division (E) of section [5739.01](#) of the Revised Code. "Exemption" refers to retail sales not subject to the tax pursuant to division (B) of section [5739.02](#) of the Revised Code.

(B)

(1) All sales are presumed to be taxable until the contrary is established. If a purchaser claims that tax does not apply to a transaction, the purchaser must provide a fully completed exemption certificate to the vendor or seller. The exemption certificate may be provided electronically or in hard copy. The vendor must retain the fully completed exemption certificate in its files.

(2) Exemption certificate forms are available on the department's website at tax.ohio.gov. The forms may be reproduced as needed. Substitute exemption certificates may be developed and used as long as they contain the data elements prescribed in paragraph (D) of this rule.

(C)

(1) If a vendor, seller, or consumer is purchasing a motor vehicle, a watercraft that is required to be titled, or an outboard motor that is required to be titled and is claiming exemption from the sales and use tax based on a reason other than resale, the vendor, seller, or consumer must comply with rule [5703-9-10](#) or [5703-9-25](#) of the Administrative Code.

(2) If a construction contractor is claiming exemption from sales or use tax on the purchase of materials for incorporation into real property, the construction contractor must comply with rule [5703-9-14](#) of the Administrative Code.

(D) An exemption certificate is fully completed if it contains the following data elements:

(1) The purchaser's name and business address,

(2) A tax identification (e.g. vendor's license or consumer's use tax account) for the purchaser issued by this state, if any,

(3) The purchaser's type of business or organization,

(4) The reason for the claimed exemption, and

(5) If the certificate is in hard copy, the signature of the purchaser.

If any of these elements is missing the exemption certificate is invalid.

(E) The following form, located on the department's website at <http://tax.ohio.gov/Forms>, is incorporated in this rule by reference: "Certificate of Exemption - Streamlined Sales and Use Tax Agreement," revised August 2009.

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Promulgated Under: [5703.14](#)

Statutory Authority: [5703.05](#)

Rule Amplifies: [5739.01](#), [5739.02](#), [5739.03](#), [5741.02](#)

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