

# Exemption Certificate Forms

The following forms are authorized by the Ohio Department of Taxation for use by Ohio consumers when making exempt purchases. Other than as noted below the use of a specific form is not mandatory when claiming an exemption. So long as the consumer provides the vendor or seller with all data elements required for a valid exemption certificate, the vendor may accept the certificate and be relieved of the obligation to collect the tax. Note also that exemption certificates may be presented in either paper or electronic form. Paper certificates require, as one of the data elements, a signature from the consumer. No signature is required on electronic certificates. For more information on the proper use of exemption certificates in specific situations, see Rules 5703-9-03, 5703-9-10, 5703-9-14 and 5703-9-25 of the Ohio Administrative Code.

## General Exemption Certificate Forms

1. [Unit Exemption Certificate](#). This exemption certificate is used to claim exemption or exception on a single purchase.

2. [Blanket Exemption Certificate](#). This certificate is used to make a continuing claim of exemption or exception on purchases from the same vendor or seller.

## Motor Vehicle Exemption Certificate Forms

3. [Motor Vehicle, Off-Highway Motorcycle or All-Purpose Vehicle Exemption Certificate](#). This certificate is used to claim exemption on the purchase of a motor vehicle, off-highway motorcycle or all-purpose vehicle. It must be presented to the Clerk of Courts when applying for title to the motor vehicle, off-highway motorcycle or all-purpose vehicle.

4. [Motor Vehicle, Off-Highway Motorcycle, or All-Purpose Vehicle Interstate Commerce Statement](#). This certificate is used when a motor vehicle, off-highway motorcycle or all-purpose vehicle is to be delivered to the purchaser outside the State of Ohio pursuant to the terms of the sales agreement. It must be presented by the dealer making the interstate commerce sale to the Clerk of Courts when applying for title to the motor vehicle, off-highway motorcycle or all purpose vehicle.

5. [Motor Vehicle, Off-Highway Motorcycle, or All-Purpose Vehicle Non-Resident Exemption Certificate and Affidavit](#). This certificate is to be used by a purchaser that is not a resident of Ohio that will immediately remove the vehicle purchased from this state and permanently title the motor vehicle, off-highway motorcycle or all-purpose vehicle in another state. It must be presented to the Clerk of Courts when applying for title to the motor vehicle, off-highway motorcycle or all-purpose vehicle.

## **Watercraft Exemption Certificates**

6. [Watercraft, Outboard Motor or Personal Watercraft Exemption Certificate](#). This certificate is used to claim exemption on the purchase of a watercraft, outboard motor or personal watercraft when the watercraft, outboard motor or personal watercraft is required to be titled in this state. It must be presented to the Clerk of Courts when applying for title to the watercraft, outboard motor or personal watercraft.

7. [Watercraft, Outboard Motor or Personal Watercraft Interstate Commerce Statement](#). This certificate is used when a watercraft, outboard motor or personal watercraft is to be delivered to the purchaser outside the State of Ohio pursuant to the terms of the sales agreement. It must be presented by the dealer making the interstate commerce sale to the Clerk of Courts when applying for title to the watercraft, outboard motor or personal watercraft.

## **Certificates for Construction Contracts**

8. [Construction Contract Exemption Certificate](#). This certificate may be used when making purchases of materials to be incorporated into real property as part of an exempt construction contract. It must be signed by the contractor and/or subcontractor and by the political subdivision or other exempt contractee. The contractor should retain the original of this certificate in the records of the exempt contract and provide copies to any supplies from whom purchases of construction materials are made. A contractor that provides a Construction Contract Exemption Certificate signed by the contractee is protected from liability if it is later determined that the contract did not qualify for exemption. In such a case, the contractee will assume the liability for any unpaid taxes.

9. [Contractor's Exemption Certificate](#). This certificate may be used when making purchases of materials to be incorporated into real property as part of an exempt construction contract. Unlike the Construction Contract Exemption Certificate, it is signed only by the contractor or subcontractor that is making the purchases of materials. Unlike the Construction Contract Exemption Certificate, this certificate protects only the vendor or seller and provides no protection to the contractor on audit.

## **Multiple Points of Use**

10. [Multiple Points of Use Exemption Certificate](#). This certificate may be used as a multiple points of use form, pursuant to section 5739.033(B) of the Ohio Revised Code, by a business purchaser of any services or computer software, when the services or software is available for concurrent use in multiple locations. Alternately, a consumer claiming the multiple points of use claim may provide an exemption certificate form indicating "multiple points of use" as the reason for claiming exemption.

All of the above forms are available on the Ohio Department of Taxation website: [tax.ohio.gov](http://tax.ohio.gov), under the "[Tax Forms](#)" link.

