

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

# PENNSYLVANIA EXEMPTION CERTIFICATE

■ STATE AND LOCAL SALES AND USE TAX

STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX

PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)

VEHICLE RENTAL TAX (VRT)

ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX \*

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

(Please Print or Type) Read Instructions On Reverse Carefully

THIS FORM MAY BE PHOTOCOPIED	- VOID UNLESS COMPLETE IN	IFORMATION I	S SUPPLIED
CHECK ONE: PENNSYLVANIA TAX UNIT EXEMPT	TION CERTIFICATE (USE FOR ONE TRANSA	CTION)	
☐ PENNSYLVANIA TAX BLANKET EX	EMPTION CERTIFICATE (USE FOR MULTIPL	E TRANSACTIONS)	
Name of Seller, Vendor or Lessor Reconyx, Inc.	, , — — — — — — — — — — — — — — — — — —		STORAL MALE
Street	City	State	ZIP Code
3828 Creekside Lane	Holman	Ţ	WI 54636
NOTE: Do not use this form for claiming an exemption on the ror tractor with the PA Department of Transportation, Bureau of	registration of a vehicle. To claim an exemption Motor Vehicles, use one of the following forms:	from tax for a motor v	ehicle, trailer, semi-trailer
FORM MV-1, Application for Certificate of Title (first	st-time registrations)		
FORM MV-4ST, Vehicle Sales and Use Tax Return	n/Application for Registration (other registration	3)	
Property and services purchased or leased using this certificat check the corresponding block below and insert information rec	re <b>are exempt</b> from tax because: (Select the a quested.)	ppropriate paragraph f	rom the back of this form,
☐ 1. Property or services will be used directly and pr	edominately by purchaser in performing purcha	ser's operation of:	
2. Purchaser is a/an:			TO THE PARTY OF TH
3. Property will be resold under Account ID     a statement under Number 7 explaining why a r	* *	s not have a PA Sale	es Tax Account ID, include
4. Purchaser is a/an: Direct Pay Permit Holder	holding Exemp	tion Account ID <u>#003</u>	48
<ul><li>☐ 5. Property or services will be used directly and pr</li><li>☐ PA Public Utility Commission PUC Numbe</li></ul>			:/MX
6. Exempt wrapping supplies, Account ID a statement under Number 7 explaining why a r		s not have a PA Sale	s Tax Account ID, include
<ul><li>✓ 3 statement dider Number 7 explaining why a r</li><li>✓ 7. Other Amtrak is exempt from this tax pursua</li></ul>		er Title 49 U.S.C. Sec	ction 24-301(I)
(Explain in detail, Additional space on reverse s			
I am authorized to execute this certificate and claim this exemp punishable by fine and imprisonment.	tion. Misuse of this certificate by seller, lessor,	buyer, lessee or their i	representative is
Name of Purchaser or Lessee	Signature	EIN	Date
National Railroad Passenger Corporation Joseph Donalu 52-0910053 5/29/20			
Street	City	State	ZIP Code
1 Massachusetts Avenue, NW	Washington	DC	20001

#### 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).

# **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 (state 6%, Philadelphia 1%, Allegheny 1%) 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 service	es will be used din	ectly and predominately l	by purchaser in performir	ng purchaser's operati	on of:	
	A. Manufacturing	B. Mining	C. Dairying	D. Processing	E. Farming	F. Shipbuilding	G. Timbering

This exemption is not valid for property or services used in: (a) constructing, repairing or remodeling of real property, other than real property 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 alan:
  - + 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. U.S. 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.)
- 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 Account ID, 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 "75":	Permanent Exemptions beginning with the two numbers "76":	Special Exemptions:
	Religious Organization     Volunteer Firemen's Organization     Nonprofit Educational Institution     Charitable Organization	E. School District	<ul> <li>F. Direct Pay Permit Holder</li> <li>G. Individual Holding Diplomatic ID</li> <li>H. Keystone Opportunity Zone</li> <li>I. Tourist Promotion Agency</li> </ul>

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 Account ID 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 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.

0.)	vendor/seller purchasing wrappin	g supplies and nonreturnable containers use	d to wrap property which is sold to others.
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7.)	Other (Attach a separate sheet of paper if more space is required.)

<sup>\*</sup> Employees or representatives of the Commonwealth traveling on Commonwealth duty are exempt from any taxes on hotel stays or room rentals imposed by local governments that are in addition to the 6% state tax and the 1% Philadelphia and Allegheny County hotel occupancy tax.

# 49 U.S.C. § 24-301 (I)

# Public Law 103-272

Notwithstanding any other provision of law, the National Railroad Passenger Corporation (Amtrak) shall be exempt from any taxes or other fees imposed by any State, political subdivision of a State, or local taxing authority which are levied on the Corporation or any railroad subsidiary thereof, from and after October 1, 1981. Notwithstanding the provision of Section 1341 of Title 28, the United States district courts shall have original jurisdiction over any civil actions brought by the Corporation to enforce the exemption conferred hereunder and may grant equitable or declaratory relief as requested by the Corporation.

# Rail Passenger Service Act of 1970 § (m)

The National railroad Passenger Corporation (Amtrak) shall not be required to pay any additional taxes as a consequence of its expenditure of funds to acquire or improve real property, equipment, facilities, or right-of-way materials or structures used directly or indirectly in the provision of rail passenger service.

"Amtrak" includes a rail carrier subsidiary and a lessee or lessor of Amtrak or one its rail carrier subsidiaries. (h) Nonapplication of Pay Period Laws.—A State or local law related to pay periods or days for payment of employees does not apply to Amtrak. Except when otherwise provided under a collective bargaining agreement, an employee of Amtrak shall be paid at least as frequently as the employee was paid on October 1, 1979.

(i) PREEMPTION RELATED TO EMPLOYEE WORK REQUIREMENTS.—A State may not adopt or continue in force a law, rule, regulation, order, or standard requiring Amtrak to employ a specified number of individuals to perform a particular task, function, or operation.

(j) Nonapplication of Laws on Joint Use or Operation of Facilities and Equipment.—Prohibitions of law applicable to an agreement for the joint use or operation of facilities and equipment necessary to provide quick and efficient rail passenger transportation do not apply to a person making an agreement with Amtrak to the extent necessary to allow the person to make and carry out obligations under the agreement.

(k) Exemption From Additional Takes.—(1) In this

subsection-

(A) "additional tax" means a tax or fee-

(i) on the acquisition, improvement, ownership, or oper-

ation of personal property by Amtrak; and

(ii) on real property, except a tax or fee on the acquisition of real property or on the value of real property not attributable to improvements made, or the operation of those improvements, by Amtrak.

(B) "Amtrak" includes a rail carrier subsidiary of Amtrak and a lessor or lesses of Amtrak or one of its rail carrier

subsidiaries.

(2) Amtrak is not required to pay an additional tax because of an expenditure to acquire or improve real property, equipment, a facility, or right-of-way material or structures used in providing

rail passenger transportation, even if that use is indirect.

(1) Exemption From Taxes Levied After September 30, 1981.—(1) Amtrak or a rail carrier subsidiary of Amtrak is exempt from a tax or fee imposed by a State, a political subdivision of a State, or a local taxing authority and levied on it after September 30, 1981. However, Amtrak is not exempt under this subsection from a tax or fee that it was required to pay as of September 10, 1982.

(2) The district courts of the United States have original jurisdiction over a civil action Amtrak brings to enforce this subsection and may grant equitable or declaratory relief requested by Amtrak.

(m) WASTE DISFOSAL.—(1) An intercity rail passenger car manufactured after October 14, 1990, shall be built to provide for the discharge of human waste only at a servicing facility. Amtrak shall retrofit each of its intercity rail passenger cars that was manufactured after May 1, 1971, and hefore October 15, 1990, with a human waste disposal system that provides for the discharge of human waste only at a servicing facility. Subject to appropriations—

(A) the retrofit program shall be completed not later than

October 15, 1996; and

(B) a car that does not provide for the discharge of human waste only at a servicing facility shall be removed from service after that date.