



Utah State Tax Commission

**Sales and Use Tax Exemption Certificate  
for issuance only by  
Direct Payment Permit Holders****TC-721DP**

Rev. 2/09

Name of Direct Payment Permit holder		Telephone number	
Street address	City	State	ZIP Code
Authorized signature	Name (please print)	Title	
<b>Sales Tax Account Number:</b>			Date
<b>Name of Seller or Supplier:</b>			

**DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION**  
Keep it with your records in case of an audit.

**Purchaser:** To be valid, this certificate must be filled in completely. Sign, date and include your sales tax account number.

**Seller:** Under provisions of Utah Code §59-12-107.1, the business shown above has been granted a direct payment permit from the Utah State Tax Commission. Accordingly, the permit holder may make purchases of taxable goods and services without payment of tax to the seller or supplier. The permit holder will report and pay the required tax directly to the Tax Commission on the permit holder's monthly sales and use tax return.

**Limitations of the Direct Payment Permit**

**A direct payment permit MAY NOT be used in connection with the following transactions identified in Utah Code §59-12-107.1:**

- Purchases of prepared food, and food and food ingredients, if purchased in the same transaction
- Amounts paid or charged for lodging accommodations and services
- Amounts paid or charged for admission or user fees
- Purchases of the following: a motor vehicle, an aircraft, a watercraft, a modular home, a manufactured home or a mobile home
- Amounts paid to a telephone service provider for telephone service that originates and terminates within the boundaries of the state of Utah
- Amounts paid for mobile telecommunications service that originates and terminates within the boundaries of one state
- Amounts paid for the commercial use of fuel or electricity

**In addition, the direct pay permit MAY NOT be used for the following taxes or fees:**

- Municipal energy sales and use tax
- Motor vehicle rental tax
- Tourism (restaurant) tax
- Tourism (short-term leasing) tax
- Transient room tax
- Emergency services telephone fee
- Municipal telecom license tax

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**Note to Seller:** This direct payment exemption certificate is valid until revoked. Keep this certificate on file since it must be available for audit review.

**Note to Purchaser:** Keep a copy of this certificate for your records. You are responsible to notify the seller of cancellation of your direct payment permit.

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