



Phone: 1-800-KENCOVE  
Fax: 888-908-5353  
sales@kencove.com  
www.kencove.com

*Fast, friendly service & expert advice*

**Business Hours:** Monday - Friday 8am to 5pm, Saturday 8am to 12pm EST

Dear Valued Kencove Fence Customer:

The following is our policy regarding the collection of sales tax:

1. Customers who have filed an exemption form stating that the property and services purchased will be used for farming or dairying will be charged tax only on the following items, which are taxable according to REV-1729 AS (10-86), Farming Information – Sales and Use Tax.
  - Electric Fence Chargers
  - Fencing, if it becomes a permanent part of the real estate (e.g. wire, barbed, wooden and electric materials, which are attached to posts and designated to remain in place)
  - Nails
  - Tools
2. Customers who have filed an exemption certificate, with their PA Sales Tax License Number, stating that property will be resold, will not be charged tax on any items unless item is declared taxable by the customer.
3. Pennsylvania customers who have not filed an exemption certificate with our company will be charged tax on all items.

Kencove must charge sales tax until we receive the proper signed form. You can mail, email, or fax the form using the information on this letterhead.

Sincerely,

A handwritten signature in cursive script that reads "JoAnn Pauncic".

JoAnn Pauncic  
Accounting Coordinator



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF BUSINESS TRUST FUND TAXES  
DEPT. 280901  
HARRISBURG, PA 17128-0901

## PENNSYLVANIA EXEMPTION CERTIFICATE

### CHECK ONE:

- STATE OR LOCAL SALES AND USE TAX  
 STATE OR LOCAL HOTEL OCCUPANCY TAX  
 PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)  
 PASSENGER CAR RENTAL TAX (PCRT)

(Please Print or Type)

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

Read Instructions  
On Reverse Carefully

**THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

- CHECK ONE:**  PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)  
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller or Lessor \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Property and services purchased or leased using this certificate **are exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

1. Property or services will be used directly by purchaser in performing purchaser's operation of: \_\_\_\_\_
2. Purchaser is a/an: \_\_\_\_\_
3. Property will be resold under License Number \_\_\_\_\_ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
4. Purchaser is a/on: \_\_\_\_\_ holding Exemption Number \_\_\_\_\_
5. Property or services will be used directly by purchaser performing a public utility service. (Complete Part 5 on Reverse.)
6. Exempt wrapping supplies, License Number \_\_\_\_\_ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
7. Other \_\_\_\_\_  
(Explain in detail. Additional space on reverse side.)

I am authorized to execute this Certificate and claim this exemption. Misuse of this Certificate by seller, lessor, buyer, lessee, or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

### 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 sixty 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 some 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 if referenced with the symbol (●);
- d. PTA fee on the purchase of tires if referenced with the symbol (+);
- e. Passenger Car Rental Tax

## EXEMPTION REASONS

- 1.) Property and/or services will be used directly by purchaser in performing purchaser's operation of:
- A. Manufacturing      B. Mining      C. Dairying      D. Processing      E. Farming      F. Shipbuilding
- This exemption is not valid for property or services which are used in: (a) constructing, repairing, or remodeling of real property, other than real property which is 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 a/an:
- + A. Instrumentality of the Commonwealth.
  - + B. Political subdivision of the Commonwealth.
  - + ● C. Municipal Authority created under the "Municipal Authority Acts of 1935 or 1945."
  - + ● D. Electric Co-operative Corporation created under the "Electric Co-operative Law of 1990."
  - + ● E. Co-operative Agricultural Association required to pay Corporate Net Income Tax under the Act of May 23, 1945, P.L. 893, as amended (exemption not valid for registered vehicles).
  - + ● F. Credit Unions organized under "Federal Credit Union Act" or State "Credit Union Act".
  - + ● G. Federal Instrumentality
  - 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. For purchase of school buses, see NOTE below.)
- 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 License Number, 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.) Special exemptions
- |                                      |   |
|--------------------------------------|---|
| A. Religious Organization            | E. Direct Pay Permit Holder   |
| B. Volunteer Fireman's Organization  | + ● F. Individual Holding Diplomatic ID   |
| C. Nonprofit Educational Institution | + G. School District  |
| D. Charitable Organization           | H. Tourist Promotion Agency<br>(Exemption limited to the purchase of promotional materials for distribution to the public.) |
- 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 exemption number 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 by purchaser in the production, delivery, or rendition of public utility services as defined by the PA Utility Code.
- PA Public Utility Commission and/or       Interstate Commerce Commission
- A contract carrier is not entitled to this Exemption and a "Schedule of Charges" filed by such carrier does not satisfy this requirement. 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 which is 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.
- 6.) Vendor/Seller purchasing wrapping supplies and nonreturnable containers used to wrap property which is sold to others.
- 7.) Other (Attach a separate sheet of paper if more space is required.) \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

**NOTE:** Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles and Licensing, use **FORM MV-1**, "Application for Certificate of Title", for "first time" registrations and **FORM MV-4ST**, "Vehicle Sales and Use Tax Return/Application for Registration", for all other registrations.