Utah State Tax Commission

Sales Tax Exemption Certificate

TC-721

To be valid *this certificate must be filled in completely, including a check mark in the proper box. Please sign, date and, if applicable, include your license or exemption number.*

Name of business or institution claiming exemption (purchaser)		Telephone number	
Street Address	City	State	ZIP Code
Authorized signature	Date	Title	

Name of Vendor
Questar Gas

Mail to: **Questar Gas**
P.O. Box 45360, Salt Lake City, UT 84145-0360

Questar Gas Account Number(s) (or attach list):

_____ _____ _____ _____

The person signing this certificate ***MUST*** *check the applicable box showing the basis for which the exemption is being claimed.* ***Questions*** *should be directed (preferably in writing) to: Customer Service, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134, Telephone (801) 297-2200, or toll free 1-800-662-4335.*

☐ **Religious Or Charitable Institution** Sales Tax Exemption No. _____

I certify that the tangible personal property or services purchased will be used or consumed for essential religious or charitable purposes.

☐ **Fuels, Gas, Electricity** Sales Tax License No. _____

I certify that all gas, electricity, coal, coke, and other fuel purchased will be used for industrial use only and not for residential or commercial purposes. Include the business Standard Industrial Code, and state the predominant use of the fuel covered by the exemption.

Standard Industrial Code: _____

Use of the fuel: _____

☐ **Agricultural Producer**

I certify that the items purchased will be used primarily and directly in a commercial farming operation and qualify for the Utah Sales and Use tax exemption.

☐ **Exemption For Utah State And Local Governments And Public Elementary And Secondary Schools.**

Sales Tax License No. _____

I certify that the tangible personal property or services purchased are to be paid directly with funds from the entity noted above and will be used in the exercise of that entity's essential functions. If the purchaser noted above is a Utah state or local government, I certify that these construction materials will be installed or converted into real property by employees of this government entity. If the purchaser noted above is a public elementary or secondary school, I certify that these construction materials will be installed or converted into real property owned by this school. "Directly" does not include per diem, entity advances, or similar indirect payments. This exemption certificate must be completed by an individual authorized to sign a purchase order for the school.

☐ **United States Governmental Exemption**

I certify that the tangible personal property or services purchased are to be paid directly with funds from the entity noted above and will be used in the exercise of essential governmental functions. "Directly" does not include per diem, entity advances, or similar indirect payments. This exemption certificate must be completed by an individual authorized to sign a purchase order for that entity.

☐ **Municipal Energy Sales and Use Tax Exemption**

I certify that the natural gas purchased: is for resale; is prohibited from taxation by federal law, the U.S. Constitution, or the Utah Constitution; is for use in compounding or producing taxable energy; is subject to tax under the Motor and Special Fuel Tax Act; is used for a purpose other than as a fuel; or is for use outside a municipality imposing a municipality energy sales and use tax. The normal sales tax exemption under Utah Code Section 59-12-104 do not apply to the Municipal Energy Sales and Use Tax.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION

NOTE TO VENDOR: **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 vendor of cancellation, modification, or limitation of the exemption you have claimed.**

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-3819. Please allow three working days for response.

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