



Utah State Tax Commission • 210 N 1950 W • Salt Lake City, UT 84137

Exemption Certificate
(Sales, Use, Tourism and Motor Vehicle Rental Tax)

TC-721
Rev. 5/17

Name of business or institution claiming exemption (purchaser) Utah Symphony & Opera		Telephone number 801-533-5626	
Street address 123 West South Temple		City Salt Lake City	State UT
Authorized signature 		Name (please print) Steve Hogan	ZIP Code 84101
Name of Seller or Supplier:		Title VP of Finance & CFO	
Sales Tax License Number: 12006459-STC		Date 10/26/2017	

Required for all exemptions marked with an asterisk ()*

The signer of this certificate **MUST** check the box showing the basis for which the exemption is being claimed.

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

For purchases by government, Native American tribes and public schools, use form TC-721G.

Resale or Re-lease

I certify I am a dealer in tangible personal property or services that are for resale or re-lease. If I use or consume any tangible personal property or services I purchase tax free for resale, or if my sales are of food, beverages, dairy products and similar confections dispensed from vending machines (see Rule R865-19S-74), I will report and pay sales tax directly to the Tax Commission on my next sales and use tax return.

Religious or Charitable Institution

I certify the tangible personal property or services purchased will be used or consumed for essential religious or charitable purposes. **This exemption can only be used on purchases totaling \$1,000 or more, unless the sale is pursuant to a contract between the seller and purchaser.**

Construction Materials Purchased for Religious and Charitable Organizations

I certify the construction materials are purchased on behalf of a religious or charitable organization and that they will be installed or converted into real property owned by the religious or charitable organization.

Name of religious or charitable organization: _____
Name of project: _____

Machinery and Equipment and Normal Operating Repair or Replacement Parts Used in a Manufacturing Facility, Mining Activity or Web Search Portal or Electronic Payment Service

I certify the machinery and equipment and normal operating repair or replacement parts have an economic life of three years or more and are for use in a Utah manufacturing facility described in SIC Codes 2000-3999; in a qualifying scrap recycling operation; in a co-generation facility placed in service on or after May 1, 2006; in the operation of a Web search portal by a new or expanding business described in NAICS Code 518112 between July 1, 2010 and June 30, 2014; in the operation of an electronic financial payment service described in NAICS Code 522320; or in a business described in NAICS 212, Mining (except Oil and Gas), or NAICS 213113, Support Activities for Coal Mining, NAICS 213114, Support Activities for Metal Mining, or NAICS 213115, Support Activities for Nonmetallic Minerals (except Fuels) Mining. For a definition of exempt mining equipment, see Utah Code §59-12-104(14).

Fuels, Gas, Electricity

I certify all natural gas, electricity, coal, coke, and other fuel purchased will be used for industrial use only and not for residential or commercial purposes.

Auto, Industrial Gas, or Drilling Equipment Manufacturer

I certify the machinery, equipment, normal operating or replacement parts are used or consumed in a manufacturing process as described in NAICS 336111 (Automotive Manufacturing), or 325120 (Industrial Gas Manufacturing) to manufacture hydrogen of the 2002 North American Industry Classifications Systems, or by a drilling equipment manufacturer as defined in Utah Code §59-12-102.

Pollution Control Facility

I certify our company has been granted a "Certification of Pollution Control Facilities" as provided for by Utah Code §§19-12-101 - 19-12-305 by either the Air Quality Board or the Water Quality Board. I further certify each item of tangible personal property purchased under this exemption is qualifying.

Steel Mill

I certify the rolls, rollers, refractory brick, electric motors or other replacement parts will be used in the furnaces, mills or ovens of a steel mill as described in Standard Industrial Classification (SIC) 3312.

Municipal Energy

I certify the natural gas or electricity 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; is used by an entity exempted by municipal ordinance; or is for use outside a municipality imposing a municipal energy sales and use tax. The normal sales tax exemptions under Utah Code §59-12-104 do not apply to the Municipal Energy Sales and Use Tax.

Short-term Lodging Consumables

I certify the tangible personal property is consumable items purchased by a lodging provider as described in Utah Code §59-12-103(1)(i).

Direct Mail

I certify I will report and pay the sales tax for direct mail purchases on my next Utah *Sales and Use Tax Return*.

Commercial Airlines

I certify the food and beverages purchased are by a commercial airline for in-flight consumption; or, any parts or equipment purchased are for use in aircraft operated by common carriers in interstate or foreign commerce.