Utah State Tax Commission

Exemption Certificate

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

TC-721
Rev. 5/22

tax.utah.gov

Name of business or institution claiming exemption (purchaser) TimePayment Corp		Telephone number (617)-360-7127	
Street address 200 Summit Dr. Suite 100	City Burlington	State MA	ZIP Code 01803
Authorized signature	Name (please print) Filippo Guidi	Title Treasurer	
Name of Seller or Supplier:		Date 9/7/23	
Sales Tax License Number: 12527215-002-STC		***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: ____________________

*☐ **Fuels, Gas, Electricity**
I certify all natural gas, electricity, coal, coke, and other fuel purchased will be predominantly used for industrial use.

*☐ **Machinery and Equipment and Normal Operating Repair or Replacement Parts Used in a Manufacturing Facility, Mining Activity, Web Search Portal or Medical Laboratory**
I certify the machinery and equipment, normal operating repair or replacement parts, or materials (except office equipment or office supplies) are for use in a Utah manufacturing facility described in SIC Codes 2000-3999 or a NAICS code within NAICS Sector 31-33; 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; in a medical laboratory described in NAICS Code 621511; 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).

*☐ **Machinery and Equipment and Normal Operating Repair or Replacement Parts Used in an 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 the operation of an electronic payment service described in NAICS Code 522320.

*☐ **Machinery or Equipment Used by Payers of Admissions or User Fees**
I certify that: (1) the machinery or equipment has an economic life of three or more years and will be used by payers of admissions or user fees (Utah Code §59-12-103(1)(f)); (2) the buyer is in the amusement, gambling or recreation industry (NAICS Subsector 713); and (3) at least 51 percent of the buyer's sales revenue for the previous calendar quarter came from admissions or user fees.

*☐ **Refinery Machinery, Equipment and Normal Repair or Replacement Parts**
I certify the machinery, equipment, normal operating repair parts, catalysts, chemicals, reagents, solutions or supplies are for the use of a refiner who owns, leases, controls or supervises a refinery (see Utah Code §63M-4-701) located in Utah, and beginning on July 1, 2021, annually obtains a valid refiner tax exemption certification from the Office of Energy Development.

*☐ **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.

*☐ **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.

*☐ **Service Provider Consumables**
I certify the tangible personal property is consumable items purchased by a service provider as described in Utah Code §§59-12-103(1)(b), (f), (g), (h), (i) or (j).