

DEPARTMENT OF THE TREASURY  
BUREAU OF ALCOHOL, TOBACCO, AND FIREARMS

**EXEMPTION CERTIFICATE**

(For use by States and local governments (section 4221(a)(4) of the Internal Revenue Code).)

(Date) \_\_\_\_\_, 20\_\_\_\_.

I hereby certify that I am \_\_\_\_\_  
(Title of Officer)  
of \_\_\_\_\_; that I am authorized to execute this certificate; and that  
(State or local government)  
(check applicable type of certificate):

- The article or article specified in the accompanying order, or on the reverse side hereof, (or)
- All orders placed by the purchaser for the period commencing \_\_\_\_\_  
(Date)  
and ending \_\_\_\_\_ (period not to exceed 12 calendar quarters).  
(Date)

are, or will be, purchased from \_\_\_\_\_ for the  
(Name of manufacturer)  
exclusive use of \_\_\_\_\_  
(Governmental unit)  
of \_\_\_\_\_.  
(State or local government)

I understand that the exemption from tax in the case of sales of articles under this exemption certificate to a State, etc., is limited to the sale of articles purchased for its exclusive use<sup>1</sup>. I understand that the fraudulent use of this certificate for the purpose of securing this exemption will subject me and all parties making such fraudulent use of this certificate to all applicable criminal penalties under the Internal Revenue Code.

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SIGNATURE

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ADDRESS

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ATF 5600.35 (2-94)

<sup>1</sup> A sale of an article to a State or local government for resale is not considered to be a sale for the "exclusive use" of the State or local government, within the meaning of 4221(a)(4) of the code, and, therefore, such sales may not be made tax-free. Such sales may not be made tax-free even if the resales are made to government employees, or the article is an item of equipment the employee is required to possess in carrying out his duties.