

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

EXEMPTION CERTIFICATE

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

Date _____

I hereby certify that I am _____
(Title of Officer)

of _____
(State or local government); that I am authorized to

execute this certificate; and that

(Check applicable type of certificate)

The article or articles specified in the accompanying order, or on the reverse side hereof, (or)

All orders placed by the purchaser for the period commencing _____
(Date)

are, or will be, purchased from _____
(Name of Manufacturer) for the 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. I understand that 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.

SIGNATURE _____

ADDRESS _____

ATF 15600.35 (2-94)

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 of local government, within the meaning of section 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 re-sales are made to government employees, or the article is an item of equipment the employee is required to possess in carrying out his duties.