



ST-261 Exemption Certificate for Property Subject to Rental Purchase Agreement Tax

An exemption certificate is a statement signed by the purchaser that indicates the property being purchased is tax exempt because it will be subject to tax under Rental Purchase Agreement Tax (RPAT).

Step 1: Identify the seller

Name _____

Address _____

City _____ State _____ ZIP _____

Step 2: Identify the purchaser

RPAT Account ID number _____ Date of purchase: _____

Name _____

Address _____

City _____ State _____ ZIP _____

Step 3: Describe the property

Describe the property that is being purchased that is exempt because it will be subject to tax under RPAT, or list the invoice number.

Step 4: Complete for blanket certificates

- ☐ I am the identified purchaser, and I certify that all of the purchases that I make from this seller are for the purpose of renting such property subject to a rental purchase agreement, as defined in the Rental-Purchase Agreement Act.
- ☐ I am the identified purchaser, and I certify that the following percentage, _____ %, of all of the purchases that I make from this seller are for the purpose of renting such property subject to a rental purchase agreement, as defined in the Rental-Purchase Agreement Act.

Step 6: Purchaser's signature

I certify that I am purchasing the property described in Step 3 from the stated seller for the purpose of renting such property subject to a rental purchase agreement, as defined in the Rental-Purchase Agreement Act. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe tax based on the item's purchase price or as otherwise provided by law.

I understand misuse or misrepresentation may also result in penalties, interest, and criminal prosecution.

Purchaser's signature _____

Email address _____

Date _____

Printed name _____

Phone _____