

Streamlined Sales and Use Tax Agreement

Certificate of Exemption

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1 ☐ Check if you are attaching the Multistate Supplemental form.

M S

If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2 ☐ Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3 Please print

Name of purchaser _____

Business address _____ City _____ State _____ Zip code _____

Purchaser's tax ID number _____ State of issue _____ Country of issue _____

If no tax ID number, enter one of the following:	FEIN	Driver's license number/State issued ID number state of issue number	Foreign diplomat number
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Name of seller from whom you are purchasing, leasing, or renting

Santa Cruz Biotechnology

Seller's address	City	State	Zip code
10410 Finnell Street	Dallas	TX	75220

4 Type of business. Check the number that describes your business.

- | | |
|--|--|
| ☐ 01 Accommodation and food services | ☐ 11 Transportation and warehousing |
| ☐ 02 Agricultural, forestry, fishing, and hunting | ☐ 12 Utilities |
| ☐ 03 Construction | ☐ 13 Wholesale trade |
| ☐ 04 Finance and insurance | ☐ 14 Business services |
| ☐ 05 Information, publishing, and communications | ☐ 15 Professional services |
| ☐ 06 Manufacturing | ☐ 16 Education and health-care services |
| ☐ 07 Mining | ☐ 17 Nonprofit organization |
| ☐ 08 Real estate | ☐ 18 Government |
| ☐ 09 Rental and leasing | ☐ 19 Not a business |
| ☐ 10 Retail trade | ☐ 20 Other (explain) _____ |

5 Reason for exemption. Check the letter that identifies the reason for the exemption.

- | | |
|--|--|
| ☐ A Federal government (department) _____ | ☐ H Agricultural production # _____ |
| ☐ B State _____ government (name) _____ | ☐ I Industrial production/manufacturing # _____ |
| ☐ C Tribal government (name) _____ | ☐ J Direct pay permit # _____ |
| ☐ D Foreign diplomat # _____ | ☐ K Direct mail # _____ |
| ☐ E _____ | ☐ L Other (explain) _____ |
| ☐ F _____ | |
| ☐ G Resale # _____ | |

6 Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser _____	Print name here _____	Title _____	Date _____
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Certificate of Exemption Instructions

Use this form to claim exemption from sales tax on purchases of otherwise taxable items. The purchaser must complete all fields on the exemption certificate and provide the fully completed certificate to the seller in order to claim exemption.

Warning to purchaser: You are responsible for ensuring that you are eligible for the exemption you are claiming. You will be held liable for any tax and interest, and possibly penalties imposed by the member state due the tax on your purchase, if the purchase is not legally exempt.

Purchaser instructions for completing the exemption certificate

1. Some purchasers may wish to complete a single certificate for multiple states where they conduct business and, regularly, make exempt purchases from the same seller. If you do, check the box on the front of the SSUTA Certificate of Exemption to indicate that you are attaching the *Multistate Supplemental* form on page 2.

CAUTION: Certificates completed with a multistate supplement may include non-member states of the SST Governing Board, provided those states have agreed to accept the SSUTA Certificate of Exemption. Both sellers and purchasers **MUST BE AWARE** that these additional non-member states may not have adopted the SSUTA provisions for Direct Mail. Additionally, completion of this certificate in its entirety may not fully relieve the seller from liability unless non-member states' requirements have been met.

If you are not attaching the *Multistate Supplemental* form, enter the two-letter postal abbreviation "NC" in the boxes provided if you are claiming an exemption from sales and use tax imposed by the State of North Carolina. If you are claiming an exemption from more than one member state, complete the *SSUTA Certificate of Exemption: Multistate Supplemental* form.

2. **Single purchase exemption certificate:** Check this box if this exemption certificate is being used for a single purchase. Include the invoice or purchase order number for the transaction.

If this box is not checked, this certificate will be treated as a blanket certificate. A blanket certificate continues in force so long as the purchaser is making recurring purchases (*at least one purchase within a period of twelve consecutive months*) or until otherwise cancelled by the purchaser.

3. **Purchaser information:** Complete the purchaser and seller information section, as requested. An identification number for you or your business must be included. Include your North Carolina sales and use tax account ID number or North Carolina sales and use tax exemption number, as appropriate. If a transaction does not require the use of a registration or exemption number, enter the Federal Employer Identification Number (FEIN) issued to your business, or if no FEIN is required, enter your personal driver's license number and the state that it is issued by. Foreign diplomats and consular personnel must enter the individual tax identification number shown on the sales tax exemption card issued to you by the United States Department of State's Office of Foreign Missions.

Multistate Purchasers: The purchaser should enter its headquarters address as its business address.

4. **Type of business:** Circle the number that best describes your business or organization. If none of the categories apply, circle number 20 and provide a brief description.
5. **Reason for exemption:** Circle the exemption that applies to your business and enter the additional information requested for that exemption. If the member state that is due tax on your purchase does not require the additional information requested for the exemption reason code circled, enter "NA" for not applicable on the appropriate line. If an exemption that is not listed applies, circle "L Other" and enter an explanation. The explanation for "L Other" must include a clear and concise explanation of the reason for the exemption claimed.

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Certificate of Exemption Instructions - Continued

Multistate Purchasers: Attach the *SSUTA Certificate of Exemption: Multistate Supplemental* form and indicate the applicable reason for exemption and identification number (if required) for each of the additional states in which the purchaser wishes to claim exemption from tax.

CAUTION: The exemptions listed are general exemptions most commonly allowed by member states. However, each state's laws governing exemptions are different. Not all of the reasons listed may be valid exemptions in the state in which you are claiming exemption. In addition, each state has other exemptions that are not listed on this form. To determine what sales and use tax exemptions are allowed in a particular state refer to the state's web site or other information available relating to their exemptions.

For information on exemption certificate procedures and exemption number requirements in North Carolina, see Section 52 of the Sales and Use Tax Technical Bulletins which can be found on the Department's website at www.dorncc.com, or you may contact the Taxpayer Assistance Division at 1-877-252-3052 (toll free).

Seller: You are required to maintain proper records of exempt transactions and provide those records to Member states of the SST Governing Board, Inc., when requested. These certificates may be provided in paper or electronic format. If a paper exemption certificate is not forwarded by the purchaser, but instead the data elements required on the form are otherwise captured by the seller, the seller must maintain such data and make it available to Member states in the form in which it is maintained by the seller.

You are relieved of the responsibility for collecting and remitting sales tax on the sale or sales for which the purchaser provided you with this exemption certificate, even if it is ultimately determined that the purchaser improperly claimed an exemption, provided all of the following conditions are met:

1. All fields on the exemption certificate are completed by the purchaser or the required information is captured and maintained;
2. The fully completed exemption certificate (or the required information) is provided to you at the time of sale or as otherwise provided by Section 317 of the SSUTA;
3. If the purchaser is claiming an entity-based exemption (i.e., an exemption based on who the purchaser is), the state that would otherwise be due the tax on the sale allows the specific entity-based exemption claimed by the purchaser if the purchase was made at a sale at a location operated by the seller within that state;
4. You do not fraudulently fail to collect the tax due; or
5. You do not solicit customers to unlawfully claim an exemption.