



ALABAMA DEPARTMENT OF REVENUE  
 SALES AND USE TAX DIVISION  
 P.O. Box 327710 • Montgomery, AL 36132-7710

ST: EXC-01  
 11/23

# Application For Sales and Use Tax Certificate of Exemption

## FOR GOVERNMENT ENTITY PROJECT

This Certificate of Exemption will be limited to purchases which qualify for an exemption of sales and use taxes pursuant to Rule No. 810-6-3-.77

**PROJECT INFORMATION:**

PROJECT NAME			PROJECT OWNER'S FEIN (EXEMPT ENTITY)		
STREET ADDRESS OF PROJECT (CITY AND COUNTY INCLUDED)		CITY	ZIP	COUNTY	

**APPLICANT'S INFORMATION:**

RELATION: (CHOOSE ONE)

Government Entity    
  Statutorily Exempt Entity    
  General Contractor    
  Subcontractor

APPLICANT'S LEGAL NAME			FEIN		
DBA			CONSUMER'S USE TAX ACCOUNT NUMBER		
MAILING ADDRESS: STREET		CITY	STATE	ZIP	COUNTY
CONTACT PERSON				BUSINESS TELEPHONE NUMBER (     )	
EMAIL ADDRESS					

PROJECT START DATE		PROJECT END DATE			
WILL THE APPLICANT HAVE ANY SUBCONTRACTORS ON THIS JOB? <input type="checkbox"/> Yes <input type="checkbox"/> No    If yes, please attach list.			NAME OF PARTY TO THE CONTRACT		

JOB DESCRIPTION

WILL ANY POLLUTION CONTROL EXEMPTION BE APPLICABLE? <input type="checkbox"/> Yes <input type="checkbox"/> No		ESTIMATED POLLUTION CONTROL COST \$			
TOTAL PROJECT BID AMOUNT (APPLICANT'S PORTION OF PROJECT) \$		LABOR COST (APPLICANT'S PORTION OF PROJECT) \$		MATERIAL COST (APPLICANT'S PORTION OF PROJECT) \$	

**REVENUE DEPARTMENT USE ONLY**

PENDING DOCUMENTATION / INFORMATION:

GCL   
  SBL   
  Contract / NTP / LOI   
  LOS   
  Project Dates / Breakdown of Costs

Contact Dates: \_\_\_\_\_ Received Date: \_\_\_\_\_

\_\_\_\_\_ Forwarded for Denial: \_\_\_\_\_

PROJECT NAME

PROJECT OWNER'S FEIN (EXEMPT ENTITY)

FORM OF OWNERSHIP:

Individual  Partnership  Corporation  Multi member LLC  Single member LLC  Government Entity

If applicant is a corporation, a copy of the certified certificate of incorporation, amended certificate of incorporation, certificate of authority, or articles of incorporation should be attached. If the applicant is a limited liability company or a limited liability partnership, a copy of the certified articles of organization should be attached.

OWNERSHIP INFORMATION:

Corporations – give name, title, home address, and Social Security Number of each officer.

Partnerships – give name, home address, Social Security Number or FEIN of each partner.

Sole Proprietorships – give name, home address, Social Security Number of owner.

LLC – give name, home address, and Social Security Number or FEIN of each member.

LLP – give name, home address, and Social Security Number or FEIN of each partner.

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\_\_\_\_\_  
\_\_\_\_\_

NAME (PLEASE PRINT)

SIGNATURE

TITLE

DATE

**REVENUE DEPARTMENT USE ONLY**

PENDING OTHER:

Government Entity  General Contractor  Not on LOS

Contact Dates: \_\_\_\_\_ Received Date: \_\_\_\_\_

Forwarded for Denial: \_\_\_\_\_

Examiner's Remarks \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Examiner \_\_\_\_\_ Date \_\_\_\_\_

# Instructions For Preparation of Form ST: EXC-01

## Sales and Use Tax Certificate of Exemption for Government Entity Project

NOTE: Exemption Certificates will be issued as of the project start date or the received date of the application. If, upon receipt of the application, the project has already commenced, the certificate will be issued as of the received date of the application. Any purchases made prior to the issuance of a certificate will not be exempt.

In order to expedite the processing of your application, please include the following documentation when submitting your application:

### **Exempt Entity:**

1. Signed Application
2. Copy of Executed/Signed Contract, Letter of Intent, Notice of Award, and/or Notice to Proceed

### **General Contractor:**

1. Signed Application
2. Copy of Executed/Signed Contract, Letter of Intent, Notice of Award, and/or Notice to Proceed
3. List of Subcontractors
4. Alabama Board of General Contractor's License
5. State/County Business License (usually obtained through county probate office)

### **Subcontractor:**

1. Signed Application
2. Alabama Board of General Contractor's License
3. State/County Business License (usually obtained through county probate office)
4. List of Subcontractors (if any)

### **General contractors and subcontractors:**

- Any additions and/or deletions to the list of subcontractors working on a project must be submitted to the Department within 30 days of occurrence.
- If an extension is needed for a project, please contact the Department of Revenue at the address, number, or email listed below. Extension requests should be submitted no more than 30 days after expiration date.
- Subcontractors Project Start Date should be the date they will begin working on the project and ordering materials

The application and required documentation may be mailed, faxed, or emailed to the following:

Fax: (334) 353-7867

Email: [STContractorsExempt@revenue.alabama.gov](mailto:STContractorsExempt@revenue.alabama.gov)

Mailing Address: ATTN: Contractor's Exemption  
Alabama Department of Revenue  
Sales & Use Tax Division  
Room 4303  
PO Box 327710  
Montgomery, AL 36132-7710