



Utah State Tax Commission  
**Exemption Certificate for Governments & Schools**  
 (Sales, Use, Tourism and Motor Vehicle Rental Tax)

**TC-721G**  
Rev. 10/15

Name of institution claiming exemption (purchaser)		Telephone Number	
Street Address	City	State	ZIP Code
Authorized Signature	Name (please print)	Title	
<b>Name of Seller or Supplier:</b>		Date	

The person signing this certificate **MUST** check the applicable box showing the basis for which the exemption is being claimed.

Email questions to [taxmaster@utah.gov](mailto:taxmaster@utah.gov). You may also write or visit the Tax Commission at 210 N 1950 W, Salt Lake City, UT 84134, or call 801-297-2200 or toll free 1-800-662-4335.

**DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION**  
 Keep it with your records in case of an audit.

**UNITED STATES GOVERNMENT OR NATIVE AMERICAN TRIBE**  
 I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of essential governmental or tribal functions.  
**NOTE:** Includes sales of tangible personal property to federally chartered credit unions. "Directly" does not include per diem, entity advances, or government reimbursements for employee credit card purchases.

**CONSTRUCTION MATERIALS PURCHASED FOR SCHOOLS OR PUBLIC TRANSIT DISTRICTS**  
 I certify the construction materials purchased are on behalf of a public elementary or secondary school, or public transit district. I further certify the purchased construction materials will be installed or converted into real property owned by the school or public transit district.  
 Name of school or public transit district: \_\_\_\_\_  
 Name of project: \_\_\_\_\_

**FOREIGN DIPLOMAT**  
 I certify the purchases are authorized by a diplomatic tax exemption card issued by the United States.  
 Foreign diplomat number: \_\_\_\_\_

**UTAH LOCAL GOVERNMENTS AND PUBLIC ELEMENTARY AND SECONDARY SCHOOLS**  
**Sales Tax License No.** \_\_\_\_\_  
 I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of that entity's essential functions. For construction materials, if the purchaser is a Utah local government, these construction materials will be installed or converted into real property by employees of this government entity.  
**CAUTION:** This exemption does not apply to government or educational entities of other states and is not valid for lodging-related purchases.

**UTAH STATE GOVERNMENT**  
 I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of its essential functions. For construction materials, they will be installed or converted into real property by employees of this government entity.  
**CAUTION:** This exemption does not apply to other states and is not valid for lodging-related purchases.

**HEBER VALLEY HISTORIC RAILROAD**  
 I certify these purchases and sales are by the Heber Valley Historic Railroad Authority or its operators and are related to the operation and maintenance of the Heber Valley Historic Railroad.

To be valid this certificate must be filled in completely, including a check mark in the proper box.

**A sales tax license number is required only where indicated.**

Please sign, date and, if applicable, include your license or exemption number.

**NOTE TO SELLER:** Keep this certificate on file since it must be available for audit review.

**NOTE TO PURCHASER:** Keep a copy of this certificate for your records. You must notify the seller of cancellation, modification, or limitation of the exemption you have claimed.

If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.