

Tax Exemption Certificate Matrix

January 2025 — All U.S. States & Territories

This reference guide provides tax exemption certificate requirements for all 50 states, District of Columbia, and Puerto Rico. Each state is presented in a vertical format for easy single-state lookup.

Alabama (AL)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	STE-1 [Validity: 12 mo (annual renewal)]
Native American	Multijurisdictional
Educational (EDI)	STE-1 [Validity: 12 mo]
Charitable / Religious (NP)	STE-1 [Validity: 12 mo]
Hospital (HO)	STE-1 [Validity: 12 mo]
Agricultural (AP)	EXC-01 [Validity: 12 mo]
Manufacturing / Industrial (IPM)	STE-1 OR Multijurisdictional [Validity: 12 mo]
Resale (RE)	STE-1 OR Multijurisdictional [Validity: 12 mo]
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Native American, Mfg, Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	Annual renewal required. EXC-01 replaces EXC-1 (eff. 01/11/25).

Alaska (AK)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Local Exemption Certificate [No state tax; local only]
Native American	Local Exemption Certificate
Educational (EDI)	Local Exemption Certificate
Charitable / Religious (NP)	Local Exemption Certificate
Hospital (HO)	Local Exemption Certificate
Agricultural (AP)	Local Exemption Certificate
Manufacturing / Industrial (IPM)	Local Exemption Certificate
Resale (RE)	Local Exemption Certificate
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>No state sales tax. Local jurisdictions may impose tax.</i>

Arizona (AZ)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Form 5000 (Federal Only) [Validity: 12-mo rec / 48-mo max]
Native American	Form 5000 [Validity: 12-mo rec / 48-mo max]
Educational (EDI)	<i>TAXABLE</i>
Charitable / Religious (NP)	<i>TAXABLE</i>
Hospital (HO)	Form 5000HC + Annual Exemption Letter [Validity: 12-mo rec / 48-mo max]
Agricultural (AP)	Form 5000 [Validity: 12-mo rec / 48-mo max]
Manufacturing / Industrial (IPM)	Form 5000 [Validity: 12-mo rec / 48-mo max]
Resale (RE)	Resale Certificate OR Form 5000 OR Border State Resale OR Multijurisdictional [Validity: 12-mo rec / 48-mo max]
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	Border State Resale Certificate [Resale]
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>Form 5000 revised 12/05/25. New Resale Certificate rev. 08/20/25. 12-mo rec, 48-mo max blanket.</i>

Arkansas (AR)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Form ST-391 (Federal Only) OR Streamlined Certificate
Native American	No Exemption Available
Educational (EDI)	<i>TAXABLE</i>
Charitable / Religious (NP)	Form ST-391 OR Streamlined Certificate
Hospital (HO)	Form ST-391 (Nonprofit Only) OR Streamlined Certificate
Agricultural (AP)	Form ST-403 OR ST-391 OR Streamlined Certificate
Manufacturing / Industrial (IPM)	Form ST-391 OR Streamlined Certificate
Resale (RE)	Form ST-391 OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate (SSTGB F0003)
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

California (CA)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only)
Native American	CDTFA-146-RES OR Copy of ID
Educational (EDI)	<i>TAXABLE</i>
Charitable / Religious (NP)	<i>TAXABLE</i>
Hospital (HO)	<i>TAXABLE</i>
Agricultural (AP)	Agricultural Certificate [PARTIAL ■ State tax only, not local. NOT IN ATEP]
Manufacturing / Industrial (IPM)	CDTFA-230-M [PARTIAL ■ 3.3125% rate only. NOT IN ATEP]
Resale (RE)	CDTFA-230 OR Border State Resale OR Multijurisdictional
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	Border State Resale Certificate [Resale]
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>Ag & Mfg are PARTIAL exemptions ■ NOT in ATEP</i>

Colorado (CO)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter OR DR-5002
Native American	Copy of ID [Southern Ute & Ute Mountain Ute only]
Educational (EDI)	Letter OR DR-5002 OR Charitable License
Charitable / Religious (NP)	DR-5002 OR Charitable License
Hospital (HO)	Letter OR DR-5002 OR IRS Letter OR Charitable License
Agricultural (AP)	DR-0511
Manufacturing / Industrial (IPM)	DR-5002 OR State Issued Exemption
Resale (RE)	State Wholesale/Retail License OR Multijurisdictional [Local exemptions req. for Centennial, CO Springs, Fort Collins]
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	Direct Pay Permit [Validity: Valid until Dec 31 of 3rd year]
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>DPP: Valid until Dec 31 of 3rd year. Local exemptions req. for Centennial, CO Springs, Fort Collins.</i>

Connecticut (CT)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR CERT-134
Native American	CERT-127
Educational (EDI)	CERT-134 OR CT-119 + IRS Determination Letter
Charitable / Religious (NP)	CT-119 + IRS Determination Letter
Hospital (HO)	CERT-113 + IRS Letter + CT Health License
Agricultural (AP)	Farmer Tax Exemption Certificate
Manufacturing / Industrial (IPM)	CERT-138 OR CERT-141 OR CERT-118 OR CERT-101 OR CERT-100
Resale (RE)	Form REGS 1-23 OR Multijurisdictional
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	—

Delaware (DE)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	NO SALES TAX
Native American	NO SALES TAX
Educational (EDI)	NO SALES TAX
Charitable / Religious (NP)	NO SALES TAX
Hospital (HO)	NO SALES TAX
Agricultural (AP)	NO SALES TAX
Manufacturing / Industrial (IPM)	NO SALES TAX
Resale (RE)	NO SALES TAX
Streamlined Certificate	NO SALES TAX
Direct Pay Permit	NO SALES TAX
Multijurisdictional	NO SALES TAX
Border State Resale	NO SALES TAX
Export Exemption	NO SALES TAX
Remote Seller	NO SALES TAX
Medical / Healthcare	NO SALES TAX
Notes	No sales tax

District of Columbia (DC)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR FR-300
Native American	FR-551
Educational (EDI)	FR-300 OR FR-551 OR FR-164
Charitable / Religious (NP)	FR-551 OR FR-164
Hospital (HO)	FR-551 OR FR-164
Agricultural (AP)	<i>TAXABLE</i>
Manufacturing / Industrial (IPM)	State Issued Form OR OTR-368
Resale (RE)	OTR-368
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	—

Florida (FL)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	DR-14 OR Federal Suggested Certificate [Validity: 5 years (auto DOR review)]
Native American	DR-14 [Validity: 5 years]
Educational (EDI)	DR-14 [Validity: 5 years]
Charitable / Religious (NP)	DR-14 [Validity: 5 years]
Hospital (HO)	DR-14 [Validity: 5 years]
Agricultural (AP)	AG State Suggested Format
Manufacturing / Industrial (IPM)	DR-97
Resale (RE)	DR-13
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>DR-14 valid 5 years with auto DOR review 60 days before expiration</i>

Georgia (GA)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter OR ST-5 OR Streamlined Certificate
Native American	No Exemption Available
Educational (EDI)	ST-5 OR Streamlined (Public) OR ST-USC-1 (Private)
Charitable / Religious (NP)	Letter from GA Dept of Revenue
Hospital (HO)	ST-NH-2 OR ST-5 OR Streamlined Certificate
Agricultural (AP)	GATE Card [Validity: 3 years]
Manufacturing / Industrial (IPM)	ST-5M OR Streamlined Certificate
Resale (RE)	ST-5 OR ST-4 OR Multijurisdictional OR Streamlined
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	SST member. GATE Card (Ag) valid 3 years.

Hawaii (HI)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only)
Native American	No Exemption Available
Educational (EDI)	<i>TAXABLE</i>
Charitable / Religious (NP)	<i>TAXABLE</i>
Hospital (HO)	<i>TAXABLE</i>
Agricultural (AP)	Form G-17
Manufacturing / Industrial (IPM)	Form G-17 OR G-18 OR G-19 OR Multijurisdictional
Resale (RE)	Form G-17 OR G-18 OR G-19 OR Multijurisdictional
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Mfg, Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>Hawaii uses GET (General Excise Tax), not traditional sales tax</i>

Idaho (ID)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR ST-101
Native American	ST-101
Educational (EDI)	ST-101
Charitable / Religious (NP)	ST-101
Hospital (HO)	ST-101
Agricultural (AP)	ST-101
Manufacturing / Industrial (IPM)	ST-101
Resale (RE)	ST-101 OR Multijurisdictional
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	Direct Pay Permit [Available]
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>Direct Pay Permit available</i>

Illinois (IL)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Sales Tax Exemption Certificate OR Multijurisdictional
Native American	No Exemption Available
Educational (EDI)	Sales Tax Exemption Certificate OR Multijurisdictional
Charitable / Religious (NP)	Sales Tax Exemption Certificate OR Multijurisdictional
Hospital (HO)	Sales Tax Exemption Certificate OR Multijurisdictional
Agricultural (AP)	ST-587 OR Multijurisdictional
Manufacturing / Industrial (IPM)	ST-587 OR Multijurisdictional
Resale (RE)	CRT-61 OR Multijurisdictional
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [All types (Gov, Edu, Charity, Hospital, Ag, Mfg, Resale)]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	—

Indiana (IN)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter OR ST-105 OR Streamlined Certificate
Native American	No Exemption Available
Educational (EDI)	NP-1 OR Streamlined Certificate
Charitable / Religious (NP)	NP-1 OR Streamlined Certificate
Hospital (HO)	NP-1 OR Streamlined Certificate
Agricultural (AP)	ST-105 OR Streamlined Certificate
Manufacturing / Industrial (IPM)	ST-105 OR Streamlined Certificate
Resale (RE)	ST-105 OR Streamlined Certificate
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	SST member. ST-105 new layout 01/10/25 ■ new TID/LOC fields required.

Iowa (IA)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	IA31-014 OR Streamlined Certificate
Native American	IA31-014 OR Streamlined Certificate
Educational (EDI)	IA31-014 OR Streamlined Certificate
Charitable / Religious (NP)	TAXABLE
Hospital (HO)	IA31-014 OR Streamlined Certificate
Agricultural (AP)	IA31-014 OR Streamlined Certificate
Manufacturing / Industrial (IPM)	IA31-014 OR Streamlined Certificate OR Multijurisdictional
Resale (RE)	IA31-014 OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	Direct Pay Permit [Available]
Multijurisdictional	Accepted [Mfg, Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	SST member. DPP available. IA31-014 redesigned 09/08/25 for Flat Tax implementation.

Kansas (KS)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR ST-28G OR Streamlined Certificate
Native American	PR-78 OR Streamlined Certificate
Educational (EDI)	PR-78KS OR ST-28 OR PR-78ED OR Streamlined Certificate
Charitable / Religious (NP)	State Issued Exemption OR Streamlined Certificate
Hospital (HO)	PR-78KS OR ST-28 OR Streamlined Certificate
Agricultural (AP)	ST-28F OR ST-28 OR ST-28M OR Streamlined Certificate
Manufacturing / Industrial (IPM)	ST-201 OR ST-28C OR ST-28D OR Streamlined Certificate OR Multijurisdictional
Resale (RE)	ST-28A OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Mfg, Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

Kentucky (KY)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Streamlined Certificate
Native American	Form 51A260
Educational (EDI)	Form 51A26 OR 51A260 OR Streamlined Certificate
Charitable / Religious (NP)	Form 51A26 OR 51A260 OR Streamlined Certificate
Hospital (HO)	Form 51A26 OR 51A260 OR Streamlined Certificate
Agricultural (AP)	Form 51A58 OR 51A260 OR 51A159 OR Streamlined Certificate
Manufacturing / Industrial (IPM)	Streamlined Certificate
Resale (RE)	Form 51A105 OR 51A260 OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member. Recommended 4-year renewal cycle.</i>

Louisiana (LA)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR R-1356 OR R-1304 OR R-1357 OR R-1056
Native American	R-1024 OR R-1046
Educational (EDI)	Private K-12: R-1372 Private: R-1042 Public: R-1056
Charitable / Religious (NP)	State Issued Certificate OR R-1059 OR R-1323 OR R-1324 OR R-1327
Hospital (HO)	R-1056
Agricultural (AP)	R-1007 OR R-1387 [PARTIAL on fencing: 2% applies thru 6/30/2029. NOT IN ATEP]
Manufacturing / Industrial (IPM)	R-1383 OR R-1071
Resale (RE)	R-1064 OR R-1355 OR R-1079 OR Remote Seller Certificate
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	Remote Seller Certificate [Alternative for Resale]
Medical / Healthcare	—
Notes	<i>R-1324 added for Charitable (eff. 07/01/25). Ag fencing partial (2% thru 6/30/2029) ■ NOT in ATEP.</i>

Maine (ME)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Multijurisdictional OR State Issued Form
Native American	No Exemption Available
Educational (EDI)	State Issued Form
Charitable / Religious (NP)	State Issued Form
Hospital (HO)	State Issued Form
Agricultural (AP)	State Issued Form + Affidavit
Manufacturing / Industrial (IPM)	ST-A-117
Resale (RE)	State Issued Resale Certificate
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Government]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	—

Maryland (MD)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Form GOV-1
Native American	No Exemption Available
Educational (EDI)	Form GOV-1 OR Form NONGOV-1
Charitable / Religious (NP)	Form NONGOV-1
Hospital (HO)	Form NONGOV-1
Agricultural (AP)	Agricultural Exemption Certificate
Manufacturing / Industrial (IPM)	Manufacturing Exemption Certificate OR Multijurisdictional
Resale (RE)	Suggested Blanket Resale Certificate OR Multijurisdictional
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Mfg, Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	—

Massachusetts (MA)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR ST-2 OR ST-5 [Validity: 10 years (exempt orgs)]
Native American	ST-5
Educational (EDI)	ST-2 + ST-5 [Validity: 10 years]
Charitable / Religious (NP)	ST-2 + ST-5 [Validity: 10 years]
Hospital (HO)	ST-2 + ST-5 [Validity: 10 years]
Agricultural (AP)	ST-12
Manufacturing / Industrial (IPM)	ST-12
Resale (RE)	ST-4
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	Form ST-14 / ST-15 [Validity: Up to 5 years]
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	10-year validity for exempt orgs. DPP: ST-14/ST-15, up to 5 years.

Michigan (MI)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Form 3372 OR Streamlined Certificate OR Multijurisdictional
Native American	Tribal Certificate 3998 + Copy of Auth from MI DOT
Educational (EDI)	Form 3372 OR Streamlined Certificate OR Multijurisdictional
Charitable / Religious (NP)	Form 3372 OR Streamlined Certificate OR Multijurisdictional
Hospital (HO)	Form 3372 OR Streamlined Certificate OR Multijurisdictional
Agricultural (AP)	Form 3372 OR Streamlined Certificate OR Multijurisdictional
Manufacturing / Industrial (IPM)	Form 3372 OR Streamlined Certificate OR Multijurisdictional
Resale (RE)	Form 3372 OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [All types]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member. Multijurisdictional accepted for all types.</i>

Minnesota (MN)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR ST-3
Native American	ST-3 OR Streamlined Certificate
Educational (EDI)	ST-3 OR Streamlined Certificate
Charitable / Religious (NP)	ST-3 OR Streamlined Certificate
Hospital (HO)	ST-3 OR Streamlined Certificate
Agricultural (AP)	ST-3 OR Streamlined Certificate
Manufacturing / Industrial (IPM)	ST-3 OR Streamlined Certificate
Resale (RE)	ST-3 OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

Mississippi (MS)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Tax Exemption Letter
Native American	Tax Exemption Letter
Educational (EDI)	Tax Exemption Letter
Charitable / Religious (NP)	Tax Exemption Letter
Hospital (HO)	Tax Exemption Letter
Agricultural (AP)	Tax Exemption Letter
Manufacturing / Industrial (IPM)	Tax Exemption Letter
Resale (RE)	Resale Certificate
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>All exemptions require state-issued Tax Exemption Letter</i>

Missouri (MO)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Missouri Exemption Letter OR Form 149
Native American	No Exemption Available
Educational (EDI)	Missouri Exemption Letter OR Form 149
Charitable / Religious (NP)	Missouri Exemption Letter OR Form 149
Hospital (HO)	Missouri Exemption Letter OR Form 149
Agricultural (AP)	Form 149
Manufacturing / Industrial (IPM)	Form 149
Resale (RE)	Missouri Exemption Letter OR Form 149 OR Multijurisdictional
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	Form 149 revised 12/01/25 ■ verify updated field requirements.

Montana (MT)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	NO SALES TAX
Native American	NO SALES TAX
Educational (EDI)	NO SALES TAX
Charitable / Religious (NP)	NO SALES TAX
Hospital (HO)	NO SALES TAX
Agricultural (AP)	NO SALES TAX
Manufacturing / Industrial (IPM)	NO SALES TAX
Resale (RE)	NO SALES TAX
Streamlined Certificate	NO SALES TAX
Direct Pay Permit	NO SALES TAX
Multijurisdictional	NO SALES TAX
Border State Resale	NO SALES TAX
Export Exemption	NO SALES TAX
Remote Seller	NO SALES TAX
Medical / Healthcare	NO SALES TAX
Notes	No sales tax

Nebraska (NE)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Form 13 OR Streamlined Certificate
Native American	Form 13 OR Streamlined Certificate
Educational (EDI)	Form 13 OR Streamlined Certificate
Charitable / Religious (NP)	Form 13 OR Streamlined Certificate
Hospital (HO)	Form 13 OR Streamlined Certificate
Agricultural (AP)	Form 13 OR Streamlined Certificate
Manufacturing / Industrial (IPM)	Form 13 OR Streamlined Certificate
Resale (RE)	Form 13 OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	Direct Pay Permit [Validity: 3-year renewal] [Requires \$3M+ annual taxable purchases]
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member. DPP: 3-yr renewal, \$3M+ purchases required.</i>

Nevada (NV)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Streamlined Certificate
Native American	Streamlined Certificate
Educational (EDI)	NV Letter of Exemption OR Streamlined Certificate
Charitable / Religious (NP)	NV Letter of Exemption OR Streamlined Certificate
Hospital (HO)	NV Letter of Exemption OR Streamlined Certificate
Agricultural (AP)	Affidavit OR Streamlined Certificate
Manufacturing / Industrial (IPM)	Streamlined Certificate
Resale (RE)	Resale Certificate OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

New Hampshire (NH)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	NO SALES TAX
Native American	NO SALES TAX
Educational (EDI)	NO SALES TAX
Charitable / Religious (NP)	NO SALES TAX
Hospital (HO)	NO SALES TAX
Agricultural (AP)	NO SALES TAX
Manufacturing / Industrial (IPM)	NO SALES TAX
Resale (RE)	NO SALES TAX
Streamlined Certificate	NO SALES TAX
Direct Pay Permit	NO SALES TAX
Multijurisdictional	NO SALES TAX
Border State Resale	NO SALES TAX
Export Exemption	NO SALES TAX
Remote Seller	NO SALES TAX
Medical / Healthcare	NO SALES TAX
Notes	No sales tax

New Jersey (NJ)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Streamlined Certificate
Native American	Letter
Educational (EDI)	Form ST-5 OR Streamlined Certificate
Charitable / Religious (NP)	Form ST-5
Hospital (HO)	Form ST-5 OR Streamlined Certificate
Agricultural (AP)	Form ST-4 OR Streamlined Certificate
Manufacturing / Industrial (IPM)	Form ST-4 OR Streamlined Certificate
Resale (RE)	Form ST-3 OR ST-3NR OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

New Mexico (NM)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter OR NTTC Type 9
Native American	NTTC Type 9
Educational (EDI)	Letter (State Schools Only) OR NTTC Type 9
Charitable / Religious (NP)	NTTC Type 9
Hospital (HO)	NTTC Type 9
Agricultural (AP)	NTTC Type 9 [PARTIAL: 50% deduction on ag implements. NOT IN ATEP]
Manufacturing / Industrial (IPM)	NTTC Type 2 OR Type 11 OR Type 12
Resale (RE)	NTTC Type 2 OR Border Exemption OR Multijurisdictional
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	Border Exemption Certificate [Resale]
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	Ag: 50% deduction ■ NOT in ATEP. NM uses GRT.

New York (NY)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter
Native American	Form DTF-801 OR ST-119.1
Educational (EDI)	ST-119.1
Charitable / Religious (NP)	ST-119.1
Hospital (HO)	ST-119.1
Agricultural (AP)	ST-125
Manufacturing / Industrial (IPM)	ST-121
Resale (RE)	ST-120
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	—

North Carolina (NC)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter OR E-595E OR Streamlined Certificate
Native American	E-595E OR Streamlined Certificate
Educational (EDI)	Letter OR E-595E OR Streamlined Certificate (State Only)
Charitable / Religious (NP)	<i>TAXABLE</i>
Hospital (HO)	<i>TAXABLE</i>
Agricultural (AP)	E-595E OR Streamlined Certificate
Manufacturing / Industrial (IPM)	E-595E OR Streamlined Certificate
Resale (RE)	E-595E OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	Direct Pay Permit [Validity: No expiration unless revoked]
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member. DPP: No expiration unless revoked.</i>

North Dakota (ND)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter OR Streamlined Certificate
Native American	Copy of Identification OR Streamlined Certificate
Educational (EDI)	Certificate of Exemption Status (State Issued) OR Streamlined Certificate
Charitable / Religious (NP)	<i>TAXABLE</i>
Hospital (HO)	Certificate of Exemption Status (State Issued) OR Streamlined Certificate
Agricultural (AP)	Streamlined Certificate
Manufacturing / Industrial (IPM)	Streamlined Certificate
Resale (RE)	Form 21950 OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

Ohio (OH)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR STEC-B OR Streamlined Certificate
Native American	Streamlined Certificate
Educational (EDI)	STEC-B OR Streamlined Certificate
Charitable / Religious (NP)	STEC-B OR Streamlined Certificate
Hospital (HO)	STEC-B OR Streamlined Certificate
Agricultural (AP)	STEC-B OR Streamlined Certificate
Manufacturing / Industrial (IPM)	STEC-B OR Streamlined Certificate OR Multijurisdictional
Resale (RE)	STEC-B OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Mfg, Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

Oklahoma (OK)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR OK Exemption Permit OR Commission Letter OR Streamlined Certificate
Native American	OK Exemption Permit OR Commission Letter OR Streamlined Certificate
Educational (EDI)	OK Exemption Permit OR Commission Letter OR Streamlined Certificate
Charitable / Religious (NP)	OK Exemption Permit OR Commission Letter OR Streamlined Certificate
Hospital (HO)	OK Exemption Permit OR Commission Letter OR Streamlined Certificate
Agricultural (AP)	Agricultural Exemption Permit
Manufacturing / Industrial (IPM)	Manufacturers Limited Exemption Certificate OR Commission Letter OR Streamlined Certificate
Resale (RE)	OK Exemption Permit OR Commission Letter OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

Oregon (OR)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	NO SALES TAX
Native American	NO SALES TAX
Educational (EDI)	NO SALES TAX
Charitable / Religious (NP)	NO SALES TAX
Hospital (HO)	NO SALES TAX
Agricultural (AP)	NO SALES TAX
Manufacturing / Industrial (IPM)	NO SALES TAX
Resale (RE)	NO SALES TAX
Streamlined Certificate	NO SALES TAX
Direct Pay Permit	NO SALES TAX
Multijurisdictional	NO SALES TAX
Border State Resale	NO SALES TAX
Export Exemption	NO SALES TAX
Remote Seller	NO SALES TAX
Medical / Healthcare	NO SALES TAX
Notes	No sales tax

Pennsylvania (PA)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR REV-1220
Native American	No Exemption Available
Educational (EDI)	REV-1220
Charitable / Religious (NP)	REV-1220
Hospital (HO)	REV-1220
Agricultural (AP)	REV-1220
Manufacturing / Industrial (IPM)	REV-1220
Resale (RE)	REV-1220 OR Multijurisdictional
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	—

Puerto Rico (PR)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	AS-2916.1
Native American	No Exemption Available
Educational (EDI)	<i>TAXABLE</i>
Charitable / Religious (NP)	<i>TAXABLE</i>
Hospital (HO)	Certificate of Exemption from Dept of Treasury
Agricultural (AP)	Bona Fide Farmer Certificate + AS-2916.1
Manufacturing / Industrial (IPM)	Certificate of Waiver + AS-2916.1
Resale (RE)	AS-2916.1 (Reseller) OR Eligible Reseller Certificate
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	—

Rhode Island (RI)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Exempt Purchase Certificate OR Streamlined Certificate
Native American	Streamlined Certificate
Educational (EDI)	State Issued Exemption OR Exempt Purchase Certificate OR Streamlined Certificate
Charitable / Religious (NP)	TAXABLE
Hospital (HO)	Exempt Purchase Certificate OR Streamlined Certificate
Agricultural (AP)	State Issued Exemption OR Streamlined Certificate
Manufacturing / Industrial (IPM)	Manufacturing Exempt Form OR Streamlined Certificate
Resale (RE)	Resale Certificate OR Resale Wholesale Certificate OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	Direct Pay Permit [Validity: 24-month validity]
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member. DPP: 24-month validity.</i>

South Carolina (SC)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter OR Form ST-8 (Federal Only)
Native American	Letter from Tribe
Educational (EDI)	Form ST-8
Charitable / Religious (NP)	Form ST-8 OR Form ST-9
Hospital (HO)	Form ST-8
Agricultural (AP)	State Issued Card
Manufacturing / Industrial (IPM)	Form ST-8
Resale (RE)	Form ST-8A OR Multijurisdictional
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	—

South Dakota (SD)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Streamlined Certificate
Native American	Streamlined Certificate
Educational (EDI)	Streamlined Certificate
Charitable / Religious (NP)	Streamlined Certificate
Hospital (HO)	Streamlined Certificate
Agricultural (AP)	Streamlined Certificate
Manufacturing / Industrial (IPM)	Streamlined Certificate
Resale (RE)	Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

Tennessee (TN)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Form RV-F1301301 OR Streamlined Certificate [Validity: No expiration (rec. 3-4 yr refresh)]
Native American	No Exemption Available
Educational (EDI)	State Issued Exemption Certificate OR Streamlined Certificate
Charitable / Religious (NP)	State Issued Exemption Certificate OR Streamlined Certificate
Hospital (HO)	State Issued Exemption Certificate OR Streamlined Certificate
Agricultural (AP)	State Issued Exemption Certificate OR Streamlined Certificate [Validity: 4-year renewal cycle]
Manufacturing / Industrial (IPM)	Form RV-1306701 OR Streamlined Certificate
Resale (RE)	Form RV-F1300701 OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	SSTGB Form F0003 / Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member. Ag: 4-year renewal cycle.</i>

Texas (TX)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter OR Texas Tax Exemption Certificate
Native American	Exemption Certificate from Tribal Council OR Texas Tax Exemption Certificate
Educational (EDI)	Texas Tax Exemption Certificate
Charitable / Religious (NP)	Texas Tax Exemption Certificate
Hospital (HO)	Texas Tax Exemption Certificate
Agricultural (AP)	Texas Agricultural Exemption Certificate (Form 01-924) [Validity: 4 years (expires 12/31/2027)]
Manufacturing / Industrial (IPM)	Texas Exemption Certificate OR Texas Export Exemption
Resale (RE)	Texas Resale Certificate OR Border State Certificate OR Multijurisdictional
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	Border State Certificate [Resale]
Export Exemption	Texas Export Exemption [Under Mfg/Industrial use]
Remote Seller	—
Medical / Healthcare	—
Notes	<i>Ag: 4-year renewal, expires 12/31/2027. Border State & Export available.</i>

Utah (UT)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Form TC721G OR Streamlined Certificate [TC721G revised June 2025]
Native American	Form TC721G OR Streamlined Certificate
Educational (EDI)	Form TC73 OR TC721G OR Streamlined Certificate
Charitable / Religious (NP)	Form TC73 OR TC721G OR Streamlined Certificate
Hospital (HO)	Form TC73 OR TC721G OR Streamlined Certificate
Agricultural (AP)	TC719 OR Streamlined Certificate
Manufacturing / Industrial (IPM)	Form TC721 OR Streamlined Certificate OR Multijurisdictional
Resale (RE)	Form TC721 OR TC721NR OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	Form TC-721DP [Direct Pay available]
Multijurisdictional	Accepted [Mfg, Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	SST member. DPP: Form TC-721DP. TC721G revised June 2025.

Vermont (VT)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Form S-3 OR Streamlined Certificate
Native American	No Exemption Available
Educational (EDI)	Form S-3 OR Streamlined Certificate
Charitable / Religious (NP)	Form S-3 OR Streamlined Certificate
Hospital (HO)	Form S-3 OR Streamlined Certificate
Agricultural (AP)	Form S-3A OR Streamlined Certificate
Manufacturing / Industrial (IPM)	Form S-3M OR Streamlined Certificate
Resale (RE)	Form S-3 OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

Virginia (VA)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Form ST-12
Native American	Form ST-12
Educational (EDI)	Letter OR Form ST-12 (Public) VA Dept of Taxation Exemption Certificate (Private)
Charitable / Religious (NP)	Exemption Certificate issued by VA Dept of Taxation
Hospital (HO)	Form ST-13 (Medical Related Expenses)
Agricultural (AP)	Form ST-18 [Revised July 2025 (now 2 pages)]
Manufacturing / Industrial (IPM)	Form ST-11
Resale (RE)	Form ST-10 OR Form ST-14
Streamlined Certificate	<i>Not Available</i>
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	Form ST-13 [Medical Related Expenses ■ distinct from Hospital entity]
Notes	<i>Form ST-18 (Ag) revised July 2025. Form ST-13 for Medical.</i>

Washington (WA)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter OR Buyers Retail Exemption Certificate OR Streamlined Certificate (Federal Only) [Form 27-0032 revised June 2025]
Native American	Form 36-0001E OR Form 27-0049
Educational (EDI)	<i>TAXABLE</i>
Charitable / Religious (NP)	<i>TAXABLE</i>
Hospital (HO)	<i>TAXABLE</i>
Agricultural (AP)	Farmers Certificate for Whole Purchases OR Streamlined Certificate
Manufacturing / Industrial (IPM)	Manufacturers Sales and Use Tax Exemption Certificate OR Streamlined Certificate
Resale (RE)	Reseller Permit OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	Direct Pay Permit [Validity: Requires \$240K+ annual tax liability] [OR \$10M+ purchases]
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member. DPP: \$240K+ tax liability or \$10M+ purchases. Form 27-0032 revised June 2025.</i>

West Virginia (WV)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter OR CST-280 OR Streamlined Certificate
Native American	Streamlined Certificate
Educational (EDI)	CST-280 OR Streamlined Certificate
Charitable / Religious (NP)	CST-280 OR Streamlined Certificate
Hospital (HO)	CST-280 OR Streamlined Certificate
Agricultural (AP)	CST-280 OR Streamlined Certificate
Manufacturing / Industrial (IPM)	CST-280 OR Streamlined Certificate
Resale (RE)	CST-280 OR Streamlined Certificate
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

Wisconsin (WI)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter OR Form S-211 OR S-211-SST OR Streamlined Certificate
Native American	Form S-211 OR S-211-SST OR Streamlined Certificate
Educational (EDI)	CES OR Form S-211 OR S-211-SST OR Streamlined Certificate
Charitable / Religious (NP)	CES OR Form S-211 OR S-211-SST OR Streamlined Certificate
Hospital (HO)	CES OR Form S-211 OR S-211-SST OR Streamlined Certificate
Agricultural (AP)	Form S-211 OR S-211-SST OR Streamlined Certificate
Manufacturing / Industrial (IPM)	Form S-211 OR S-211-SST OR Streamlined Certificate
Resale (RE)	Form S-211 OR S-211-SST OR Streamlined Certificate OR Multijurisdictional
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	<i>Not Available</i>
Multijurisdictional	Accepted [Resale]
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member state</i>

Wyoming (WY)

Exemption Category	Certificate / Form Required
Government (FG/SLG)	Letter (Federal Only) OR Streamlined Certificate
Native American	Streamlined Certificate [Wind River Reservation (Eastern Shoshone & Northern Arapahoe)]
Educational (EDI)	Streamlined Certificate
Charitable / Religious (NP)	Streamlined Certificate
Hospital (HO)	Streamlined Certificate
Agricultural (AP)	Streamlined Certificate
Manufacturing / Industrial (IPM)	Streamlined Certificate [Mfg machinery exemption expires 12/31/2027]
Resale (RE)	Streamlined Certificate
Streamlined Certificate	Streamlined Certificate
Direct Pay Permit	Direct Pay Permit [Validity: No expiration]
Multijurisdictional	<i>Not Accepted</i>
Border State Resale	—
Export Exemption	—
Remote Seller	—
Medical / Healthcare	—
Notes	<i>SST member. DPP: No expiration. Mfg machinery exemption expires 12/31/2027.</i>