State of Kentucky

Attached is a copy of the Out-Of State Purchase Exemption Certificate, Form 51A127, for the State of Kentucky. To obtain exemption from paying KY sales tax, a copy of Form 51A127 must be completed and provided to the vendor to substantiate the exempt status of each purchase in this state. Please make copies for use and keep one as a master copy.

Purchases derived from lodgings, meals, materials and equipment are all eligible for the above exemption. However, this authorization does not provide exemption from motor vehicle usage tax when purchasing a vehicle or u-drive-it tax when renting a motor vehicle.

Where indicated, enter the vendor’s name and address and describe the property or services rendered. The certificate must be signed by an authorized IEEE person. For an IEEE Conference or an IEEE Section/Region/Society/Chapter, this can be an officer of the conference or geographic unit. For IEEE staff, this can be a person with the appropriate expenditure authorization approval for the purchase.

Purchases must be paid for with an IEEE Purchase Card or a check from IEEE, or IEEE Conference, Section, or other IEEE organizational unit bank account. Tax exempt purchases cannot be paid for with cash, personal checks, or personal credit cards.

If you have any questions, please send an email to: tax-compliance@ieee.org
I hereby certify that The Institute of Electrical and Electronics Engineers Incorporated (IEEE)
is an out-of-state agency, organization or institution exempt in its state of residence from sales and use tax and that the tangible personal property or services to be purchased from:

Name of Vendor

will be used solely for the exempt purpose.

Description of property or services to be purchased:

In the event that the property or services purchased are not used for the exempt purpose, it is understood that I am required to pay the tax measured by the purchase price.

It is also understood that the information contained herein can be provided to the state of residence. Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Authorized Signature

Exemption or ID Number

Date

CAUTION TO SELLER: This certificate can be used only for sales to agencies, organizations or institutions which, as an entity, are exempt from sales and use taxes in their state of residence. It cannot be used to claim exemption for specific types of property which may be exempt in the purchaser’s state of residence. Sellers may not accept this certificate in lieu of a Resale Certificate, Multijurisdictional Certificate or Direct Pay Authorization.

51A127 (4-07)
DEPARTMENT OF REVENUE
Frankfort, Kentucky 40620