



# CERTIFICATE OF PURCHASE - EXEMPT SALES TO MONTANA RESIDENTS

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

SFN 21854 (3-03)

Sales of tangible personal property to residents of Montana are exempt *provided* (1) the **Montana customer is in the state of North Dakota to make a specific purchase and not as a tourist,** (2) **the sale of taxable goods is fifty dollars or more and** (3) **the goods are removed from the state of North Dakota for use exclusively outside this state.** *Resident of Montana* means a person maintaining resident status in Montana for income tax purposes. It also includes Montana partnerships, corporations and limited liability companies. To qualify for exemption, all partners of a partnership must be Montana residents. And in the case of a Corporation or LLC, the company must be registered as a domestic Montana Corporation or LLC.

**I Hereby Certify** that I am a resident of Montana in the state of North Dakota for the express purpose of making a purchase, as defined above. I understand that falsification of this form to evade payment of tax is a class A misdemeanor and may be punishable by a fine up to \$15,000, or imprisonment up to one year or both.

**Note To Retailer:** Request a form of identification, such as a Montana's driver's license, and insure the Certificate of Purchase is completed legibly.

Date Of Purchase	Invoice No.	Item Or Items Purchased	Dollar Amount Of Purchase	Print Name, Address, City, Zip Code Of Purchaser	Signature of Purchaser

Retailer: \_\_\_\_\_

North Dakota Sales & Use Tax Permit: \_\_\_\_\_



**Do not write in this box**