

Save this certificate to your computer, fill out completely,  
and email as a PDF attachment to [karenv@yoderlumber.com](mailto:karenv@yoderlumber.com).

## BLANKET CERTIFICATE OF EXEMPTION

The undersigned hereby claims exemption to purchases of tangible personal property from YODER LUMBER CO., INC. on and after \_\_\_\_\_  
(Date)  
and certifies that this claim is based upon the purchaser's proposed use of the items purchased, the activity of the purchaser, or both, as shown heron:  
(Purchaser must transcribe the complete reason for claiming exemption or exception.)

\_\_\_\_\_  
(BUSINESS NAME)

\_\_\_\_\_  
(PURCHASER'S ACTIVITY, I.E.  
Manufacturer, Public Utility, Church etc.)

\_\_\_\_\_  
(PURCHASER'S ADDRESS)

\_\_\_\_\_  
CITY, STATE & ZIP CODE

\_\_\_\_\_  
(BY-SIGNATURE & TITLE)

\_\_\_\_\_  
(DATE)

\_\_\_\_\_  
(VENDOR'S LICENSE, IF ANY)

This certificate shall continue in force until revoked and shall be considered a part of each order given to the above named vendor unless the order specifies otherwise.

The appropriate reason, from the following list, shall be inserted in the exemption certificate when claiming exemption or exception from the Ohio Sales or Use Taxes.

- (1) For resale in the form in which the same is, or is to be, received.
- (2) For use or consumption:
  - (A) As a material or part for incorporation into personal property to be produced for sale by manufacturing, assembling, processing or refining.
  - (B) Directly in production of personal property for sale by manufacturing, processing, refining, assembling or mining.(1)
  - (C) Directly in production of personal property for sale by farming, agriculture, horticulture or floriculture. (2)
  - (D) Directly in production of crude oil or natural gas. (3)
  - (E) Directly in rendition of a public utility service.
  - (F) Directly in making retail sales.
  - (G) Directly in industrial cleaning of personal property.
  - (H) Directly in cleaning personal property used in rendition of a towel or linen service or supply.
  - (I) Directly in commercial fishing.
- (3) To hold the thing transferred as security for performance of an obligation of the vendor.
- (4) To sell, hold, use or consume the article as evidence of a contract of insurance.
- (5) A sale:
  - (A) To a church.
  - (B) To an organization not-for-profit, operated exclusively for charitable purposes in this state. (4)
  - (C) Of a ship or vessel for use principally in interstate or foreign commerce, or of repairs, alterations, fuels and lubricants therefore.
- (6) A sale, of packages or of materials and parts therefore, or of machinery, equipment and materials for use in packaging personal property produced for sale or sold at retail, to a person engaged in:
  - (A) Production of personal property for sale by manufacturing, assembling, processing, refining or mining. (1)
  - (B) Production of personal property for sale by farming, agriculture, horticulture, or floriculture.(2)
  - (C) Production of crude oil or natural gas. (3)
  - (D) Making retail sales.
- (7) A sale, to a person engaged in the manufacturing, assembling, processing, or refining of articles for use or consumption:
  - (A) As a material or part for incorporation into another article which will be used or consumed directly in production of personal property for sale.
  - (B) Directly in production of another article for use or consumption directly in the production of personal property for sale.
- (8) A sale, to a person engaged in manufacturing, assembling, processing or refining, of protective shipping materials or of handling and transportation equipment, other than motor vehicles licensed to operate on public highways, for use in:
  - (A) intra plant transfers of personal property in the process of production for sale;
  - (B) shipment, between plants operated by the same person, of personal property in the process of production for sale.
- (9) A sale, to a person engaged in mining, of machinery, equipment or materials for use in construction, operation and maintenance of private power lines to distribute electric energy for use in the production of personal property for sale by mining.(1)
- (10) A sale, to a person engaged in farming, agriculture, horticulture, or floriculture of tangible personal property for use or consumption: (2)
  - (A) Directly in the production of articles for use or consumption directly in the production of other personal property for sale.
  - (B) In conditioning or holding of products produced for sale, or in conditioning or holding of articles produced for use or consumption directly in the production of other personal property for sale.
  - (C) As a material or part for incorporation into articles to be produced for use or consumption directly in production of other personal property for sale.
- (11) A sale, to a retailer, of articles for use or consumption in handling, storing, protecting or preserving goods and merchandise in the sales area of the premises on which such goods and merchandise are customarily sold. (5)
- (12) A sale of a brace or other similar medical or surgical device for supporting a weakened or useless part of the human body.

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- (1) Mining includes the extraction from the earth of all substances which are classed geologically as minerals.
  - (2) Persons engaged in rendering farming, agriculture, horticulture or floriculture services for others are deemed engaged directly in farming, agriculture, horticulture or floriculture.
  - (3) Persons engaged in rendering services in the exploration for, and production of, crude oil and natural gas for others are deemed engaged directly in the production of crude oil and natural gas.
  - (4) The law provides: "Charitable purposes shall mean the relief of poverty, the improvement of health through the alleviation of illness, disease or injury, or the promotion of education by an institution of learning which maintains a faculty of qualified instructors, teaches regular continuous courses of study and confers a recognized diploma upon completion of a specific curriculum. Nothing in this paragraph shall be deemed to exempt sales to any organization for use in the operation or carrying on of a trade or business; \*\*\*\*"
  - (5) "Sale Area" means any area in which retail sales are made and includes the adjacent space in which goods and merchandise are kept available for specific display to and selection by the customer in the consummation of retail sale.