



Indiana Department of Revenue  
Indiana Not-for-Profit and Governmental Units  
**Indiana Utility Exemption Certificate**

Indiana registered not-for-profit entities, Indiana governmental units, and federal government purchasers of utility services may use this certificate. Purchaser must be registered with the Department of Revenue in order to issue this certificate. A separate certificate is required to be completed and given to each utility provider.

**Sales tax must be charged unless all information in each section is fully completed by the purchaser.** Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue.

<b>Section 1</b> (print only)			
Name of Purchaser			
Principle Location Address	City	State	ZIP Code
FID Number (9 digits)	Indiana TID Number (10 digits) - Location Number (3 digits)		
Description of How the Metered Utility Is Used			

<b>Section 2</b> (print only)			
Utility Provider Name	Utility Type	<input type="checkbox"/> Single Meter With This Provider	
Account Number	Meter Number		
Meter Location Address	City	State	ZIP Code
<input type="checkbox"/> Multiple Meters With This Provider			
If you have more than one meter with this utility please attach a schedule that details the account number, meter number, and location for each meter.			

**Section 3**

I hereby certify under the penalties of perjury that the utility services purchased by the use of this exemption certificate are to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, under IC 6-2.5-5-16 or IC 6-2.5-5-25; or were acquired by the federal government and are exempt under IC 6-2.5-5-24. This exemption is subject to review by the Department of Revenue.

I confirm my understanding that misuse (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and the entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Signature Entity Representative: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Email: \_\_\_\_\_

**Seller must keep this certificate on file to support exempt sales.**

## Instructions for Completing Form ST-109NP&G

All sections of the Form ST-109NP&G must be completed or the exemption is not valid and the seller is responsible for the collection of the Indiana sales tax. A separate ST-109NP&G must be completed and given to each utility provider.

### Section 1

**Name of the purchaser must be the name of the entity as represented by the method of payment accepted by the seller.** Payment method must represent the actual Indiana registered not-for-profit entities, Indiana governmental units, or the federal government as the purchaser. Items purchased by individual(s) or businesses for the benefit of one of these eligible entities do not qualify for an exemption.

**This section requires an Indiana Taxpayer Identification Number.** The Indiana Taxpayer Identification Number (TID) is a ten-digit number followed by a three-digit LOC Number. This Taxpayer Identification Number is issued to the entity by the department upon the entity's registration of its status with the department as required under IC 6-2.5-8-4.

### Section 2

**Utility Provider Name and Type.** Purchasers must complete a separate ST-109NP&G for each utility for which an exemption is being claimed by an eligible entity.

**Enter the specific information to identify the meter for which an exemption is being claimed.** Meter information is needed for each meter with the utility provider. If you only have one meter, check this single meter box and enter the meter information. If you have multiple meters with a utility provider, check the multiple meter box and attach a schedule that details the account number, meter number, and location for each meter with that utility provider.

### Section 3

Entity representative must sign and date the form.

Printed name and title of signer must be shown.

Providing a contact email address is optional.