



**TENNESSEE SALES OR USE TAX CERTIFICATE OF EXEMPTION  
For Telephone Cooperatives**

**TO:** Vendor's Name: \_\_\_\_\_

Vendor's Address: \_\_\_\_\_

I, \_\_\_\_\_, an authorized representative of:

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

(ADDRESS) \_\_\_\_\_

do hereby certify the tangible personal property provided by the vendor named above are being purchased for use and consumption by the named Telephone Cooperative organized and created under the general welfare laws of the State of Tennessee. As provided in Tenn. Code Ann. Section 67-6-325, telephone cooperatives are not eligible for tax-exempt purchases of services.

I understand that falsification of this document with the intent to evade the lawful tax may be punishable as provided by the Tennessee Code Annotated.

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

This certificate of exemption may be used by Telephone Cooperatives organized under the provisions of Tenn. Code Ann. Section 65-29-102 or Private Acts of the Tennessee General Assembly.

**CAUTION:** This is intended for use only for **direct purchases** by the named organization. Direct billing for tangible personal property or services made to contractors or other representatives of Telephone Cooperatives are not covered by this exemption certificate.