

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE**

APPLICATION FOR SPECIFIC EXEMPTION FROM D.C. SALES AND USE TAX

PURCHASER & TRADE NAME		PRODUCT: <input type="checkbox"/> GAS <input type="checkbox"/> ELECTRICITY <input type="checkbox"/> OIL <input type="checkbox"/> COAL <input type="checkbox"/> STEAM	
STREET ADDRESS		PURCHASED FROM (utility company)	
CITY, STATE, ZIP CODE		SELLER'S ACCOUNT #	
D.C. SALES TAX REGISTRATION #		METER #	
FEDERAL EMPLOYER IDENTIFICATION #			
PREDOMINANT USE WHICH ENTITLES PURCHASER TO EXEMPTION (gas, electricity, oil, coal, steam)			
DESCRIPTON OF OPERATION			
PERCENTAGE OF USE*	ITEM PRODUCED OR PROCESSED		
PRINTED NAME & SIGNATURE OF APPLICANT OR AUTHORIZED OFFICER			
TITLE			
DATE	TELEPHONE #	FAX #	

VENDOR VERIFICATION	
METER # OK <input type="checkbox"/>	ACCOUNT # OK <input type="checkbox"/>
VERIFIED BY:	
PRINTED NAME & SIGNATURE WITH DATE	
(VENDOR STAMP)	

INSTRUCTIONS

Purchasers of electricity, gas, oil, solid fuel and steam for use directly in manufacturing, assembling, processing or refining should complete the upper portion of this form and mail to the vendor (utility company). If the product is gas *and* electricity, file a separate exemption for each meter. The vendor shall verify the name, address and account number of the purchaser and mail the application to the Office of Tax and Revenue, Audit Division, P.O. Box 556, Washington, D.C.20044 [FAX # (202) 442-6882)]. If approved, our office will send a Certificate of Specific Exemption to the vendor and a copy to the purchaser. If denied, the applicant will be notified.

Where electricity, gas, oil, solid fuel or steam is used for two or more purposes, the larger portion of its use will determine the taxable status. If the larger portion used is for an exempt purpose, the entire utility service will be exempt. If energy is used for both exempt and non-exempt purposes, you must provide either an energy study (audit) certified by the performing engineer under the penalty of perjury, *or* through independent research indicating the equipments' average energy use per year through information provided by the manufacturer (i.e. labels affixed to the equipment). If all equipment used for an exempt purpose is on a separate meter, indicate 100% in percentage of use box and list all equipment.

*** ATTACH DETAILED STATEMENT ON PERCENTAGE OF USE (SEE REVERSE SIDE)**

FOR OFFICE OF TAX AND REVENUE USE ONLY	
APPROVED BY	DATE
DENIED BY	DATE

In order to qualify for this exemption, the purchaser must present evidence satisfactory to the Director, Office of Tax and Revenue (OTR), Compliance Administration that the sale is exempt under section 47-2005(11) of the DC Code.

A business might use the following calculation as a guide to determining predominate use.

ALL EXEMPT USAGE

Item of Equipment	No. of Items	Total Energy usage per year
Grill	2	28,000
Stove	2	43,800
Broiler	3	2,800
Fryer	1	<u>1,400</u>
1. Total Exempt Usage		<u>76,000</u>

ALL NON-EXEMPT USAGE *

Dinning Room lighting		47,600	
Cash Register	2	1,400	
Sign	1	4,200	
Music System	1	<u>2,800</u>	
2. Total Non-Exempt Usage.....			<u>56,000</u>
3. Total Exempt and Non-Exempt Usage.....			<u>132,000</u>
4. Percentage for Exempt Usage (76,000 / 132,000).....			58 %

* Detailed energy usage for a non-exempt purpose is optional, but you must provide total energy use of all exempt equipment. The total is necessary to calculate the predominate use percentage.