

STATE OF ARKANSAS  
DEPARTMENT OF FINANCE AND ADMINISTRATION  
SALES AND USE TAX SECTION

**EXEMPTION CERTIFICATE**

GR-53 & AR Code 26-52-517(b)(1), (e), and (f)

I hereby certify that I either hold or am the authorized representative of the holder of Arkansas Sales/Use Tax Permit Number \_\_\_\_\_, or that I am a nonresident purchaser or the authorized representative thereof and hold a similar permit issued by the State of \_\_\_\_\_, Number \_\_\_\_\_, that this is a current and valid permit number; and that I am exempt from sales and use tax on the tangible personal property purchased from \_\_\_\_\_

I further certify that if any tangible personal property purchased exempt under this certificate is withdrawn from stock or otherwise used, that I will report the tax due under Arkansas Sales/Use Tax Law and Rules.

Description of the merchandise to be purchased: (Please give a specific identification of items purchased. If needed an additional statement may be attached hereto.) \_\_\_\_\_

The merchandise purchased is exempt for the following reason: \_\_\_\_\_

Purchaser's business activity: \_\_\_\_\_

\_\_\_\_\_  
Purchaser's Business Name (as stated on permit)      Purchaser's Signature

\_\_\_\_\_  
Address      Title/Position with Company

\_\_\_\_\_  
City, State, Zip      Date

**Notice to sellers: A seller who follows all applicable exemption requirements is relieved from any tax even if it is determined that the purchaser improperly claimed an exemption. However, if the seller fraudulently fails to collect the sales tax, solicits a purchaser to participate in an unlawful claim of an exemption, or accepts an entity-based exemption for which an exemption is not available in the State of Arkansas, the seller will be responsible for the sales tax due on the transaction.**