

**MISSISSIPPI STATE TAX COMMISSION
CERTIFICATE OF INTERSTATE SALES**

FOR THE FOLLOWING TYPES OF EQUIPMENT AND TANGIBLE PERSONAL PROPERTY.

Airplanes, farm tractors, farm implements, heavy equipment, boats, boat motors, manufactured houses, trailers, motorcycles
ATVs, recreational vehicles, travel trailers, furniture, and appliances.

Seller: _____ Sales Tax Number: _____

Trade Name: _____ City, State, Zip: _____

Purchaser: _____ Date Sold: _____ Invoice #: _____

Street: _____ City, State, Zip: _____ Phone: _____

The property described below will be used or registered in the State of _____

	#1	#2	#3
Type of Equipment			
Make			
Model			
Year			
Serial Number			
Net Sales Price			

Seller's Oath

State of Mississippi, County of _____ Reason for Exemption: **Out of State Delivery**
 48 Hour Drive Out

The undersigned Seller, or authorized representative thereof, being duly sworn according to law, does hereby certify that the above-described property has been sold exempted for Mississippi sales tax for the above reason and that all information shown hereinabove is true and correct.

Signature of Seller or Authorized Representative: _____

The burden of proof of this exemption rests with the Seller, and its allowance is subject to verification by the Commissioner. Willfully attempting in any manner to evade or defeat any tax imposed by the Mississippi State Tax Commission will subject that person to the penalties imposed by Section 27-3-79 and 27-65-31 as shown on the back of this form.

Purchaser's Oath

State of Mississippi, County of _____ Reason for Exemption: **Out of State Delivery**
 48 Hour Drive Out

The undersigned Purchaser, or authorized representative thereof, being duly sworn according to law, does hereby certify that the above-described property has been sold exempted for Mississippi sales tax for the above reason and that all information shown hereinabove is true and correct. **The purchaser is responsible for the use tax on any equipment purchased for use in their home state.**

Print Name of Purchaser: _____

Signature of Purchaser or Authorized Representative: _____

If Delivered, Place of Delivery: _____ Date of Delivery: _____

This form is to be executed in triplicate and attached in duplicate to the sales tax return. **ORIGINAL AND SECOND COPY FOR MSTC. THE COPY FOR SELLER'S RECORDS. FOR TAX COMPLIANCE, A COPY OF THIS FORM WILL BE FORWARDED TO THE REVENUE DEPT. OF THE STATE WHERE THE EQUIPMENT WAS DELIVERED.**

Section 27-3-79

Any person who willfully attempts in any manner to evade or defeat any tax imposed by the State Tax Commission or assists in the evading of such tax or in the payment thereof, shall in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof shall be fined not more than One Hundred Thousand Dollars (\$100,000.00) and, in the case of a corporation, not more than Five Hundred Thousand Dollars (\$500,000.00), or imprisoned not more than five (5) years, or both.

Section 27-65-31

The funds collected by the taxpayer (Seller) from the Purchaser pursuant to the provisions of this chapter shall be considered "trust Fund monies" and the taxpayer shall hold these funds in trust for the State of Mississippi; said funds to be separately accounted for as provided by regulation of the Commissioner. If the taxpayer fails to remit these trust fund monies as required by law, then the taxpayer may be assessed with a penalty in three (3) times that amount of taxes due. This penalty is to be assessed and collected in the same manner as taxes imposed by this chapter and shall be in addition to all other penalties and/or interest other wise imposed. For purposes of this section, there shall be a presumption that the taxpayer collected the tax from the customer or purchaser.
