

**MISSISSIPPI DEPARTMENT OF REVENUE
CERTIFICATE OF INTERSTATE SALES**

This form is to be used when claiming a sales tax exemption for either **"Out Of State Delivery"** or **"48 Hour Drive Out"**. See instructions on back.

Seller: _____ Sales Tax Number: _____

Trade Name: _____ City, State, Zip: _____

Purchaser: _____ Purchaser FEIN or SSN: _____

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

Date Sold: _____ Invoice #: _____

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 exempt from 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 Department of Revenue will subject that person to the penalties imposed by Miss Code Ann. § 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 purchased exempt from 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: _____

The original copy is to be submitted to the DOR with the sales tax return and a copy should be maintained for the Seller's records. If filing sales tax return electronically, copies should be mailed to Office of Audit and Compliance, PO Box 1033, Jackson, MS 39215.