

**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
<b>Type of Equipment</b>			
<b>Make</b>			
<b>Model</b>			
<b>Year</b>			
<b>Serial Number</b>			
<b>Net Sales Price</b>			

**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 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 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.**

Miss. Code Ann. § 27-3-79, (1972)

Any person who willfully attempts in any manner to evade or defeat any tax imposed by the Department of Revenue or assists in the evading of that tax or 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.

Miss. Code Ann. § 27-65-31, (1972)

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 otherwise imposed. For purposes of this section there shall be a presumption that the taxpayer collected the tax from the customer or purchaser.

## **Instructions for completing this form:**

**THIS FORM IS 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.**

All sales from a business location within the State or by a Mississippi dealer are presumed to be taxable Mississippi sales unless and until the dealer can substantiate an authorized claim for exemption.

### **Out of State Delivery**

In the case of exemption by reason of delivery of the goods outside the State to an out-of-state customer, the dealer is required to establish that such delivery did, in fact, take place and that such delivery was a condition precedent to consummation of the sale. A Certificate of Interstate Sale is to be used as substantiation when claiming an exemption on sales of airplanes, heavy equipment, boat motors, furniture, and appliances.

Out of State Delivery occurs when the seller is required by the sales agreement to:

- (1) Physically deliver the goods sold in the seller's equipment from a point in this State to a point outside this State, not to be returned to a point within this State, and provided that such delivery is actually made, or
- (2) Deliver the goods to a common carrier or to the United States Post Office for transportation outside the State at the seller's direction either f.o.b. point of origin or f.o.b. point of destination, or
- (3) Deliver the goods outside the state by use of an independent trucker.

### **48 Hour Drive Out**

Sales of automobiles, trucks, truck-tractors, semi-trailers, trailers, boats, travel trailers, motorcycles, and all-terrain cycles which are exported from this State within forty-eight (48) hours and registered and first used in another state are exempt from sales tax. A properly executed Certificate of Interstate Sale must be maintained to substantiate sales of boats, all-terrain cycles, or other equipment not required to be registered for highway use.