



# Form ST-12EC

## Exempt Container Certificate

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Seller's name (Registered vendor)

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Address

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City/Town

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State

Zip

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I hereby certify that the packaging described may qualify as exempt containers used to transport food off premises pursuant to Massachusetts General Laws (MGL), Ch. 64H, sec. 6(q). See Massachusetts Regulation 830 CMR 64H.6.5(8).

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Description of property

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Full liability is hereby assumed for the payment of any use tax due in the event that the packaging purchased is used for other than exempt purposes specified above. This certificate shall be considered a part of each order unless revoked in writing. All vendor orders under this certificate will clearly indicate that they represent packaging that may qualify as exempt container purchases.

**Signed under the penalties of perjury.**

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Signature

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Title

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Name of company

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Federal Identification number

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Address

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City/Town

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State

Zip

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Date

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Check applicable box: ☐ Single Purchase Certificate ☐ Blanket Certificate

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**General Information**

This form is to be completed by a purchaser (registered vendor MGL Ch. 64H, sec. 7) and given to and retained by the seller. The seller must make sure that the certificate is completed properly and signed before accepting it. For information regarding the requirements for retaining records, see Massachusetts Regulation 830 CMR 62C.25.1.

Sales of containers to purchasers who are registered vendors are not taxable, subject to the proper use of Form ST-12EC, Exempt Container Certificates.

The term container is limited to items used in transporting food or drink off the premises. The meaning of the term is found by determining the use to which a particular item is put. When a paper or plastic product is used to transport food off the premises, it is a container. The term container may include, for example, paper or plastic wrappers, cups, cup lids, or multicup holders used to carry more than one drink, if these items are used to transport food or drink off the premises. The same items used on premises are not considered to be containers for purposes of the exemption. Coffee stirrers, napkins and straws are examples of items not considered containers whether used on or off premises.

If, upon the purchase of packaging, the purchaser is unable to determine whether the packaging will qualify as exempt containers, the purchaser may give the seller a Form ST-12EC, Exempt Container Certificate. The certificate may be given and accepted only for those items that may be **exempt containers** depending on later use. Acceptance of a fully and properly completed certificate will relieve the seller from further liability for the tax. The purchaser must keep an accurate record of the containers used to transport food or drink off premises. Packaging not so used is subject to tax and must be reported on the purchaser's Form ST-9, Sales and Use Tax Return, or its Form ST-10, Business Use Tax Return, as applicable.

**Warning: Willful misuse of this certificate is subject to criminal tax evasion penalties of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.**

If you have any questions about the acceptance or use of this certificate, please contact:

**Massachusetts Department of Revenue  
Customer Service Bureau  
PO Box 7010  
Boston, MA 02204  
(617) 887-MDOR**

**This form is approved by the Commissioner of Revenue and may be reproduced.**