

KANSAS DEPARTMENT OF REVENUE
INTERSTATE COMMON CARRIER EXEMPTION CERTIFICATE

The undersigned **motor carrier** certifies that the tangible personal property purchased from:

Seller: _____
Business Name

Address: _____
Street, RR, or P.O. Box City State Zip + 4

is exempt from Kansas sales and compensating use tax for the following reason:

K.A.R. 92-19-28 and K.A.R. 92-20-18 exempt the sale of rolling stock (including buses and trailers), repair or replacement materials and parts for rolling stock, gasoline, distillate and other motor fuels purchased for rolling stock when purchased by a motor carrier qualifying as a public utility, for immediate and direct use in interstate commerce. The qualifying motor carrier may be engaged in interstate commerce exclusively, or in both interstate and intrastate commerce.

Description of tangible personal property purchased: _____

The undersigned motor carrier further certifies that he or she qualifies as a public utility on the following basis:

Check one box and complete the information requested.

☐ I have common carrier authority to haul regulated commodities. I will use the purchased item(s) as, or attached to, rolling stock for the purpose of hauling persons or commodities for hire in interstate commerce. My Motor Carrier authority is under the name of _____. My Motor Carrier number is _____. My USDOT number is _____.

☐ I do not have common carrier authority but I am hauling exempt (unregulated) commodities. I will use the purchased item(s) as, or attached to, rolling stock for the purpose of hauling unregulated commodities for hire in interstate commerce. My USDOT number is _____ and under the name of _____.

☐ I do not have common carrier authority but I am leased/contracted to a holder thereof, and that I will use the purchased item(s) as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

I am leased/contracted to: _____
Lessor's Name

Lessor's Address: _____
Street, RR or P.O. Box City State Zip + 4

Address: _____

Lessor's Motor Carrier Number: _____ Lessor's USDOT Number: _____

**CHARGES FOR LABOR SERVICES TO SERVICE, MAINTAIN, OR REPAIR ROLLING STOCK,
INCLUDING BUSES AND TRAILERS, ARE TAXABLE.**

The undersigned understands and agrees that if the tangible personal property is not used in interstate commerce, which is exempt from sales or compensating use tax, the undersigned motor carrier becomes liable for the tax.

Purchaser: _____
Motor Carrier Name

Address: _____
Street, RR, or P.O. Box City State Zip + 4

Authorized Signature: _____ Date: _____

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.
(See reverse for additional information and instructions.)