Once completed, please fax to 614-659-1679
or email to SalesTax-NA@covetrus.com

Account #__________

Iowa Department of Revenue
www.state.ia.us/tax

Iowa Sales Tax Exemption Certificate

This document is to be completed by a purchaser whenever claiming exemption from sales/use tax.
Certificates are valid for up to three years. *Seller:* Keep this certificate in your files.
Purchaser: Keep a copy of this certificate for your records. Do not send this to the Department of Revenue.

Purchaser Name		
Address		
City	State	Zip Code
General Nature of Business		
Telephone Number		

Seller Name Butler Animal Health Supply, LLC DBA Covetrus North America		
Address 400 Metro Place North		
City Dublin	State OH	Zip Code 43017

Purchaser is doing business as a:

- [x] Retailer
  Sales tax permit no. :____________________________
- [ ] Wholesaler
- [ ] Farmer
- [ ] Lessor
- [ ] Manufacturer
- [ ] Nonprofit Hospital
- [ ] Private Nonprofit Educational Institution
- [ ] Governmental Agency (including public schools)
- [ ] Qualifying Residential Care Facility
- [ ] Non-Profit Museum
- [ ] Other: ____________

Purchaser is claiming exemption for the following reason:

- [x] Resale
- [ ] Leasing
- [ ] Processing
- [ ] Qualifying Farm Machinery/Equipment
- [ ] Qualifying Industrial Machinery/Equipment
- [ ] Qualifying Replacement Parts
- [ ] Qualifying Computer
- [ ] Pollution Control Equipment
- [ ] Recycling Equipment
- [ ] Research and Development Equipment
- [ ] Direct Pay (permit no. required):__________________
- [ ] Other: ____________________________________

Description of Purchase: Attach additional information if necessary. ____
Under penalty of perjury, I swear or affirm that the information on this form is true and correct.

Signature of Purchaser ____ Title __________________________ Date ________________

31-014 (7/13/07)

Exemption Certificate Instructions

This exemption certificate is to be completed by the purchaser claiming exemption from tax and given to the seller. The seller must retain this certificate as proof that exemption has been properly claimed. The certificate must be complete to be accepted by the seller. The seller can accept an exemption certificate only on property that is qualified (see the exemptions below) or based on the nature of the buyer. If property or services purchased for resale or processing are used or disposed of by the purchaser in a nonexempt manner, the purchaser is then responsible for the tax.

Exemptions:

Resale: Any person in the business of selling who is purchasing items to resell may claim this exemption. **The purchaser can be acting as either a retailer or wholesaler and may not be required to have a sales tax permit.** Retailers who do have a sales tax permit number must enter it in the space provided.

Processing: Exempt purchases for processing include tangible personal property which by means of fabrication, compounding, manufacturing or germination becomes an integral part of other tangible personal property ultimately sold at retail; chemicals, solvents, sorbents or reagents used, consumed, dissipated or depleted in processing personal property intended to be sold ultimately at retail; fuel used to create heat, power or steam for processing or used to generate electric current; and chemicals used in the production of free newspapers and shoppers.

Qualifying Farm Machinery/Equipment: The farm machinery or equipment must be directly and primarily used in agricultural production; and must be:

1. a self-propelled implement such as a tractor
2. a grain dryer (heater and blower only)
3. an implement customarily drawn or attached to a self-propelled implement in the performance of its function, such as a plow
4. auxiliary equipment improving safety, maintenance and efficiency of items 1, 2, 3
5. tangible personal property that does not become a part of real property used directly and primarily in dairy and livestock operations
6. an essential replacement part for 1, 2, 3, 4, 5
7. bailing wire, twine, wrapping and other similar items used in agricultural, livestock or dairy production
8. auger systems, curtains, curtain systems, drip systems, fan and fan systems, shutters, inlets and shutter or inlet systems and refrigerators used in livestock or dairy production, aquaculture production, or the production of flowering, ornamental, or vegetable plants.

Qualifying Industrial Machinery/Equipment: This machinery or equipment must be:

- used by a manufacturer
- directly and primarily used in processing tangible personal property or certain other research activities
- certain replacement parts for the above; this does not include supplies

Qualifying Computers:

- sold to commercial enterprise, insurance company, or financial institution
- certain replacement parts; this does not include supplies

Direct Pay: Businesses and individuals who pay their taxes directly to the department rather than to the seller **must** enter their Direct Pay permit number in the space provided.

Private Nonprofit Educational Institutions: Purchases made by private nonprofit educational institutions used for educational purposes are exempt. **NOT EXEMPT from sales tax are purchases by most other private nonprofit organizations such as churches, fraternal organizations, etc., for use by those organizations.**

covetrus

Account #________________

Please check the items that you do not want to be taxed when purchased from Covetrus North America.

Companion Animal

- ☐ Pet Supplies (ex. toys, collars, leashes)
- ☐ Prescription Diets
- ☐ Non-Prescription Diets
- ☐ E-Collars
- ☐ Vitamins/Supplements/Nutraceuticals
- ☐ Non Prescription Flea & Tick (ex. Frontline)
- ☐ Insulin Syringes
- ☐ Non Prescription Dispensed Drugs
- ☐ Prescription Dispensed Drugs
- ☐ Non Prescription Injectable Drugs
- ☐ Prescription Injectable Drugs
- ☐ Vaccines
- ☐ Prescription Flea & Tick (ex. Comfortis)
- ☐ Diabetic Supplies (ex. meters, test strips, etc…)

Large Animal

- ☐ Non Prescription Dispensed Drugs
- ☐ Prescription Dispensed Drugs
- ☐ Non Prescription Injectable Drugs
- ☐ Prescription Injectable Drugs
- ☐ Vaccines

Equine

- ☐ Non Prescription Dispensed Drugs
- ☐ Prescription Dispensed Drugs
- ☐ Non Prescription Injectable Drugs
- ☐ Prescription Injectable Drugs
- ☐ Vaccines

General

- ☐ Syringes & Needles
- ☐ Dispensing Supplies (ex. bottle, caps, labels)
- ☐ Clinic Supplies (ex. cleaners, gloves, scrubs)
- ☐ Tools
- ☐ Administration Devices (ex. IV sets, catheters)
- ☐ Medical Supplies (ex. gauze, tape, bandages)
- ☐ Diagnostic Kits
- ☐ Equipment

I understand that items that I use or administer in my practice are considered consumed by me and tax is due at the time of purchase. I certify that I may resell in their same form any/all items that I have indicated above or cannot, at the time of purchase, identify if I will use, use in an exempt manner, or resell the products I purchase. Accordingly, please do not tax me on any items indicated. If any additional tax is due, I will pay the tax directly to the jurisdiction or contact Covetrus North America to bill me the additional tax.

Signature____ Date______________