

SUBMITTING A FEDERAL EXCISE TAX CERTIFICATE

Make sure form is filled out completely or it will be rejected

1. Fill in current date.
2. Complete the Title of Officer and the Name of Agency who is the final purchaser of the tires including the state and zip.
3. Check the Applicable Classification
 - a. If checking 2, 3 or 4 a valid 637 Registration number must be provided.
PLEASE NOTE: The U.S. Postal Service is not an Exempt Agency.
Army, Navy, Air Force, Marines, National Guard and Coast Guard are Exempt Agencies.
4. EXEMPT AGENCY ENDORSEMENT
 - a. "Purchased from" is the Dealer that sold directly to the Exempt Agency.
 - b. Department, Signature, and Title must be completed by a representative from the Exempt Agency
5. DEALER ENDORSEMENT
 - a. Completed by the Dealer that sold directly to the Exempt Agency.
 - b. All lines must be completed.
6. INTERMEDIATE DEALER ENDORSEMENT
 - a. Completed only if Dealer above is not the original purchaser from Cooper Tire.
 - b. All lines must be completed if applicable.
7. Form must be completed as instructed above and submitted with signatures each time a claim is being filed unless there is a "Blanket Certificate" on file at Cooper Tire & Rubber Company for that particular Exempt Agency.
 - a. Check the correct response at the top of the form if the certificate is to be used as a "Blanket Certificate". The "Blanket Certificate" is valid for one year.
 - i. When submitting a "Blanket Certificate" mail original in to Cooper and keep a copy to attach to invoices that are being submitted throughout the year.
8. The second page of the form needs to be completed or attach a copy of the Dealer's Invoice to the Exempt Agency.
9. Once the form has been filled out as instructed above, submit the completed form to:

**COOPER TIRE & RUBBER COMPANY
ATTN: TAX DEPARTMENT
701 LIMA AVENUE
FINDLAY, OH 45840**

E-mail to: Coopertax@coopertire.com

Fax to: 419-420-6066

BLANKET CERTIFICATE: YES _____ NO _____ DATE: _____

Blanket Certificates are used for frequent submissions made to the same exempt agency. Submit one valid, original FET Exemption Certificate indicating that it is a blanket certificate, and Cooper Tire will keep that on file so that any subsequent invoice submissions can be made using that certificate. This eliminates the need to continually fill out and sign new certificates to a frequent customer. *A new Blanket Certificate must be submitted yearly.*



Cooper Customer No. _____

Your Reference No. _____

FEDERAL EXCISE TAX EXEMPTION CERTIFICATE FOR TIRES

(Email signed and completed form to Coopertax@coopertire.com, or send to 701 Lima Avenue; Findlay, OH 45840; ATTN: Tax Department)

The undersigned hereby certifies that he/she is the _____
(Title of Officer)

Of _____, _____, _____, _____
(Name of FET Exempt Agency) (City) (State) (ZIP)

and that he/she is authorized to execute this certificate and that the article(s) specified in the accompanying order or on the reverse side hereof are purchased for the exclusive use of the purchaser.

CHECK APPLICABLE CLASSIFICATION: (The Form 637# is IRS issued and contains 8-10 numeric digits and 1 letter.)

- 1. State, Political Subdivision, or Public School
- 2. School operated by a Church, Parish, or Other Religious Body Form 637 Registration # _____
It is understood that this exemption certificate is for use only by a school operated as an activity of a church, parish, or other religious body in the purchase for its exclusive use of articles subject to manufacturers or retailers excise tax or by a church, parish, or other religious body in the purchase of any such article for the exclusive use of its school which qualifies for the exemption.
- 3. Other Nonprofit Educational Organization Form 637 Registration # _____
It is understood that this exemption certificate is for use only by a nonprofit educational organization in the purchase for its exclusive use of articles subject to manufacturers or retailers excise tax; or by an organization exempt from income tax described in section 501(c) (3) of the Internal Revenue Code in the purchase of any such article for the exclusive use of its school which qualifies for the exemption.
- 4. Private, Intercity, Local, or School Bus Contractor Form 637 Registration # _____

EXEMPT AGENCY ENDORSEMENT
(Must be filled out by the **FET Exempt Agency**)

Purchased from _____
(Name of Dealer) (City) (State)

It is agreed if any article purchased under this exemption certificate is used otherwise than as stated, such fact will be reported to the manufacturer. It is understood that the fraudulent use of this certificate for the purpose of securing exemption from tax will subject the undersigned and all guilty parties to a fine of not more than \$10,000 or to imprisonment for not more than five (5) years, or both, together with costs of prosecution.

_____ (Department) _____ (Signature)
_____ (Title) _____ (Date)

DEALER ENDORSEMENT
(Must be filled out by **Dealer** whose name appears above)

We hereby consent to the allowance of a credit or refund to the COOPER TIRE & RUBBER CO. in the amount of the tax paid by them with respect to the sale of tires and tubes in the accompanying order or on the reverse side hereof, and certify that we have not heretofore given or consent to an allowance of a credit or refund to any other manufacturer and have not made application for a refund or credit of such federal excise tax from any other source.

_____ (Trade Name of Dealer) _____ (Dealer Signature)
_____ (City, State, Zip) _____ (Date)

INTERMEDIATE DEALER ENDORSEMENT
(Required if above Dealer is NOT the original purchaser from Cooper)

We hereby consent to the allowance of the above credit or refund to the COOPER TIRE & RUBBER CO. under the exact conditions listed in the above Dealer Endorsement.

_____ (Trade Name of Int. Dealer) _____ (Int. Dealer Signature)
_____ (City, State, ZIP) _____ (Date)

DEALER'S INVOICE OR PAGE 2 MUST BE ATTACHED TO BE CONSIDERED VALID

To comply with the Internal Revenue Service rules and regulations, all information appearing on the front of this Certificate must be submitted in original form. Therefore, photocopies, signatures by rubber stamps, or facsimiles are NOT permitted.

LIST ONLY COOPER TIRE & RUBBER COMPANY PRODUCTS

DEALER		QUAN- TITY	SIZE, KIND, TYPE OR STOCK NO.	PLY	TAX CLAIMED		(FOR AUDIT USE ONLY) (DO NOT USE			
DATE SOLD	INV. NO.				UNIT RATE	EXTENSION	CORRECT (✓)		INCORRECT (\$)	
							UNIT RATE		EXTENSION	
							(✓) (\$)	(✓) (\$)		
PAGE TOTALS										