



RUT-7 Rolling Stock Certification

Retailers and Purchasers: Keep this certification in your books and records as proof of the exemption claimed

Step 1: Identify how this certification is being used

Mark the option that applies.

Purchases of motor vehicles, trailers, aircraft, watercraft, limousines, railway cars, and locomotives

1 Single purchase (one or multiple items) — I certify that this purchase qualifies for the rolling stock exemption.

Qualifying method election. (motor vehicles and trailers only)

Note: if you purchase multiple vehicles in this transaction and the same election will not be used on all vehicles, prepare a separate Form RUT-7 to identify which vehicles will use which method.

2 Qualifying method - Mark one option.

a Miles b Trips

Purchases of repair and replacement parts

3 Single purchase (one or multiple items) — Mark one option below.

a I certify that this purchase qualifies for the rolling stock exemption.

b I certify that _____ percent of this bulk purchase qualifies for the rolling stock exemption.

4 Blanket certification for this and future purchases — Mark one option below.

Note: Update this certification at least every 3 years.

a I certify that 100 percent of the purchases that I make from this seller qualify for the rolling stock exemption.

b I certify that _____ percent of the bulk purchases that I make from this seller qualify for the rolling stock exemption.

Step 2: Describe the purchase

Purchases of motor vehicles, trailers, aircraft, watercraft, limousines, railway cars, and locomotives

1 Year, make, and model _____
Identification no. _____

Purchases of repair and replacement parts

2 Description of items purchased _____

Step 3: Identify the buyer

1 Name _____
2 Address _____ () -
Number and street or post office box City State ZIP Telephone number
3 yes no Is the buyer a lessor who will lease the item described in Step 2?
If yes, go to Step 4. If no, complete Line 4 below, then go to Step 5.
4 Certificate of authority number and date issued _____ / / _____
Number Date Issued

Step 4: If the buyer is a lessor, identify the lessee (If not, go to Step 5.)

1 Name _____
2 Address _____ () -
Number and street or post office box City State ZIP Telephone number
3 Certificate of authority number and date issued _____ / / _____
Number Date Issued

Step 5: Buyer/lessor certification (Mark the appropriate statement.)

I certify that I am an interstate carrier for hire and that I will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

I certify that I am a lessor and that the lessee of the item purchased is an interstate carrier for hire who will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

Under penalties of perjury, I state that I have examined this certification and, to the best of my knowledge, it is true, correct, and complete.

Buyer's signature _____ Date _____ Name of buyer (please print) _____

