



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF BUSINESS TRUST FUND TAXES  
DEPT. 280901  
HARRISBURG, PA 17128-0901

## PENNSYLVANIA EXEMPTION CERTIFICATE

### CHECK ONE:

- STATE OR LOCAL SALES AND USE TAX  
 STATE OR LOCAL HOTEL OCCUPANCY TAX  
 PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)  
 PASSENGER CAR RENTAL TAX (PCRT)

(Please Print or Type)

This form cannot be used to  
obtain a Sales Tax License  
Number, PTA License  
Number or Exempt Status.

Read Instructions  
On Reverse Carefully

**THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

CHECK ONE:  PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)  
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller or Lessor

Street

City

State

Zip Code

Property and services purchased or leased using this certificate are exempt from tax because:  
 (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

1. Property or services will be used directly by purchaser in performing purchaser's operation of:  
 \_\_\_\_\_
2. Purchaser is a/an: \_\_\_\_\_
3. Property will be resold under License Number \_\_\_\_\_ . (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
4. Purchaser is a/an: \_\_\_\_\_ holding Exemption Number \_\_\_\_\_
5. Property or services will be used directly by purchaser performing a public utility service. (Complete Part 5 on Reverse.)
6. Exempt wrapping supplies, License Number \_\_\_\_\_ . (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
7. Other Direct Pay Permit Holder #00301  
 (Explain in detail. Additional space on reverse side.)

I am authorized to execute this Certificate and claim this exemption. Misuse of this Certificate by seller, lessor, buyer, lessee, or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee

Signature

Date

Norfolk Southern Railway Company

*Charles L. [Signature]*

1/26/2012

Street Address

City

State

Zip Code

110 Franklin Rd. SE BOX 28 Roanoke, VA 24042-0028

### 1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within sixty days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

### 2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.

### 3. RETENTION

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies. **DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**

### 4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example 75-00000-0).



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF AUDITS  
Dept. 281001  
HARRISBURG, PA 17128-1001

# DIRECT PAY PERMIT

EFFECTIVE: November 25, 1998  
PERMIT NUMBER: 00301  
EIN: 53-6002016  
SUT NO.: 89-202335

## TAX REFORM CODE OF 1971, AS AMENDED

This Permit constitutes authority for direct payment of Use Tax to the Department of Revenue, in lieu of payment to the vendor. This Authority and Permit may be revoked at the discretion of the Department at any time for failure to comply with the conditions under which it was granted, or for other reasons.

NORFOLK SOUTHERN RAILWAY COMPANY  
110 FRANKLIN ROAD  
ROANOKE, VA 24042-0028

THIS PERMIT IS NEITHER ASSIGNABLE NOR TRANSFERABLE AND IS VALID FOR ONLY THE SELLER-CONSUMER NAMED HEREON

APPROVED BY

*Katherine L. Geyer*

TITLE

PROGRAM MANAGER

Any changes to the information contained on the REV-139, "Application for Direct Payment Permit", will invalidate this permit if not reported to the Pennsylvania Department of Revenue, Bureau of Audits within 30 days of the change.

The Direct Payment Permit number shall be inserted on a certificate of exemption and issued in the same manner as any certificate of exemption in lieu of the payment of tax at the time of acquisition of tangible personal property or services except for:

- Purchase of a motor vehicle, trailer, semitrailer or tractor required to be registered with the Bureau of Motor Vehicles.
- Purchase of prepared food or beverages at an eating place or provided by a caterer.
- Purchase of occupancy or accommodations subject to tax under the hotel occupancy tax provisions of the TRC.

Direct Payment Permit holders are required, as a condition of the issuance of the permission, to provide the Department access to the records maintained including electronic tapes or disks to account for the tax due.

This Direct Payment Permit supersedes permit number 00301 issued to Norfolk & Western Railroad Company on April 3, 1997.