



# Form ST-12EC Exempt Container Certificate

Seller's name (Registered vendor)

Address

City/Town

State

Zip

I hereby certify that the packaging described may qualify as exempt containers used to transport food off premises pursuant to Massachusetts General Laws (MGL), Ch. 64H, sec. 6(q). See Massachusetts Regulation 830 CMR 64H.6.5(8).

Description of property

Full liability is hereby assumed for the payment of any use tax due in the event that the packaging purchased is used for other than exempt purposes specified above. This certificate shall be considered a part of each order unless revoked in writing. All vendor orders under this certificate will clearly indicate that they represent packaging that may qualify as exempt container purchases.

**Signed under the penalties of perjury.**

Signature

Title

Name of company

Federal Identification number

Address

City/Town

State

Zip

Date

Check applicable box:  Single Purchase Certificate  Blanket Certificate

**General Information**

This form is to be completed by a purchaser (registered vendor MGL Ch. 64H, sec. 7) and given to and retained by the seller. The seller must make sure that the certificate is completed properly and signed before accepting it. For information regarding the requirements for retaining records, see Massachusetts Regulation 830 CMR 62C.25.1.

Sales of containers to purchasers who are registered vendors are not taxable, subject to the proper use of Form ST-12EC, Exempt Container Certificates.

The term container is limited to items used in transporting food or drink off the premises. The meaning of the term is found by determining the use to which a particular item is put. When a paper or plastic product is used to transport food off the premises, it is a container. The term container may include, for example, paper or plastic wrappers, cups, cup lids, or multicup holders used to carry more than one drink, if these items are used to transport food or drink off the premises. The same items used on premises are not considered to be containers for purposes of the exemption. Coffee stirrers, napkins and straws are examples of items not considered containers whether used on or off premises.

If, upon the purchase of packaging, the purchaser is unable to determine whether the packaging will qualify as exempt containers, the purchaser may give the seller a Form ST-12EC, Exempt Container Certificate. The certificate may be given and accepted only for those items that may be **exempt containers** depending on later use. Acceptance of a fully and properly completed certificate will relieve the seller from further liability for the tax. The purchaser must keep an accurate record of the containers used to transport food or drink off premises. Packaging not so used is subject to tax and must be reported on the purchaser's Form ST-9, Sales and Use Tax Return, or its Form ST-10, Business Use Tax Return, as applicable.

**Warning: Willful misuse of this certificate is subject to criminal tax evasion penalties of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.**

If you have any questions about the acceptance or use of this certificate, please contact:

**Massachusetts Department of Revenue  
Customer Service Bureau  
PO Box 7010  
Boston, MA 02204  
(617) 887-MDOR**

**This form is approved by the Commissioner of Revenue and may be reproduced.**

Name: \_\_\_\_\_

Act. # \_\_\_\_\_

Signature: \_\_\_\_\_

Sales Rep #: \_\_\_\_\_ Sales Rep Name: \_\_\_\_\_

Rep Signature: \_\_\_\_\_

**Please select which products are used for TAKE OUT ONLY and should not be taxed or you can select a tax class if the products listed in that group are used for take out purposes.**

- Bags Bakery
- Bags Cello & Glassine
- Bags Grocery
- Bags Liquor
- Bags Millinery
- Bags Plastic "To Go"
- Bags Poly Produce
- Bags Sacks Paper & Plastic
- Bags Sandwich & Deli
- Bags Shellfish
- Bags Shopping w/ Handles
- Sm Poly Food
- Bags Specialty
- Cups Baking
- Liners Pan Bakery
- Boxes Bakery
- Boxes Corrugated
- Boxes Pizza
- Boxes Take Out
- Circles & Rectangles
- Cont Cake and Lids
- Cont Clear Plastic Premium
- Cont Clear Plastic Standard
- Cont Foam and Lids
- Cont Foam Hinged
- Cont Foil and Lids - round
- Cont Ovenable
- Cont Paper Hvy Duty & Lids
- Cont Paper Lt Duty
- Cont Pie, Hinded, & 2 piece
- Cont Plastic Blk/Wht & Lids
- Cont Plastic Deli & Lids
- Cont Plastic Hinged-Blk/Clear
- Cont Popcorn / French Fry
- Cont Plastic Ice cream & lids
- Cont/Tubs Plastic Hvy Duty
- Cont PI Clr Hinged&Lids Prem
- Cont PI Clear Hinged&Lids St
- Cont Bottles/Jugs & Lids
- Cups Foam and Lids
- Cups Paper Cold & Lids
- Cups Paper Hot and Lids
- Cups Plastic and Lids
- Cups Plastic Clear and Lids
- Cups Plastic Trans. & Lids
- Cups Portion Plastic & Lids
- Cups Trophy & Lids
- Plates and Bowls Moulded

- Plates and Bowls Paper
- Plates and Bowls Plastic
- Trays/Boats Food
- Foil sheets
- Paper roll , sheets & meat paper
- Wax/Sub rolls & sheets
- Trays Catering Foil & Domes
- Trays Catering Plastic & Domes
- Cont Foil steam table/sheet cakes
- Trays Foam
- Pads Meat & Case Liners

Other Item Numbers:


<b>Tax Class</b>	
<i>A Customer Tax Class may be chosen if all product listed within the group is used for <b>take out</b> purposes.</i>	
<b>Tax Class - A Markets &amp; Convenience Stores</b>	
All bags, baking cups, containers, cups, lids, plates, bowls, paper sheets & rolls, wax sheets & rolls, catering trays & lids, trays, circles & rectangles, meat pad & case liners and meat film.	
<b>Tax Class - B Bakeries, Donut &amp; Coffee Shops</b>	
All bags, baking cups, circles & rectangles, all containers, cups & lids, catering trays & lids, cake pans, foam trays & boxes.	
<b>Tax Class - C Restaurants or Ice Cream Shops Take Out Only</b>	
Bags - bakery, grocery, milli, paper sacks, shellfish; pizza and take out boxes; circles & rectangles, all containers except jugs; cups & lids, trays & food boats, paper rolls & sheets, plastic rolls & sheets, catering trays & lids, & foam trays	
<b>Tax Class - D Restaurant or Ice Cream Shop - Sit Down</b>	
Boxes - pizza & take out; hinged containers- foam, plastic, pie; heavy duty containers & lids, small round foil containers & lids.	
<b>Tax Class - E Caterers &amp; Food Service Concessionaire</b>	
Catering trays & lids, foam, plastic & pie hinged containers.	
<b>Tax Class - O Overrides - Customer driven</b>	
Customer specifies item tax classes or item numbers.	