



Purchasing Card Manual

Department of Financial Administration

Westmoreland County

Revised 8/16/12



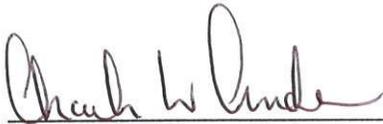
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FORWARD

This Purchasing Card Manual is issued as recognition of the need for formalized, written policies and procedures to permit effective and proper use of Westmoreland County's Purchasing Cards. The contents herein shall define the standards of stewardship of taxpayer money, provide the basis of accountability and establish guidelines for financial decision making. Procedures are detailed to accomplish and establish policies and ensure policy goals are met throughout the County's operations.

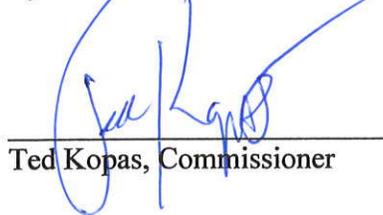
The Board of County Commissioners' consideration in adoption of the policy contained in the Manual is requested for full implementation of the program. The Purchasing Card Manual is maintained and updated by Financial Administration. This manual contains detailed information concerning the responsibilities of the cardholder, the use of the Purchasing Card, Purchasing Card security, payment process, and other incidentals to the Purchasing Card Program.



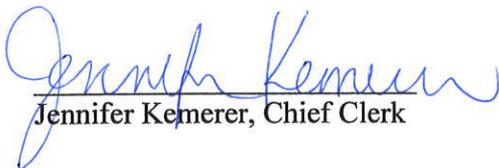
Charles Anderson, Chairman
Board of County Commissioners



Tyler Courtney, Commissioner



Ted Kopas, Commissioner



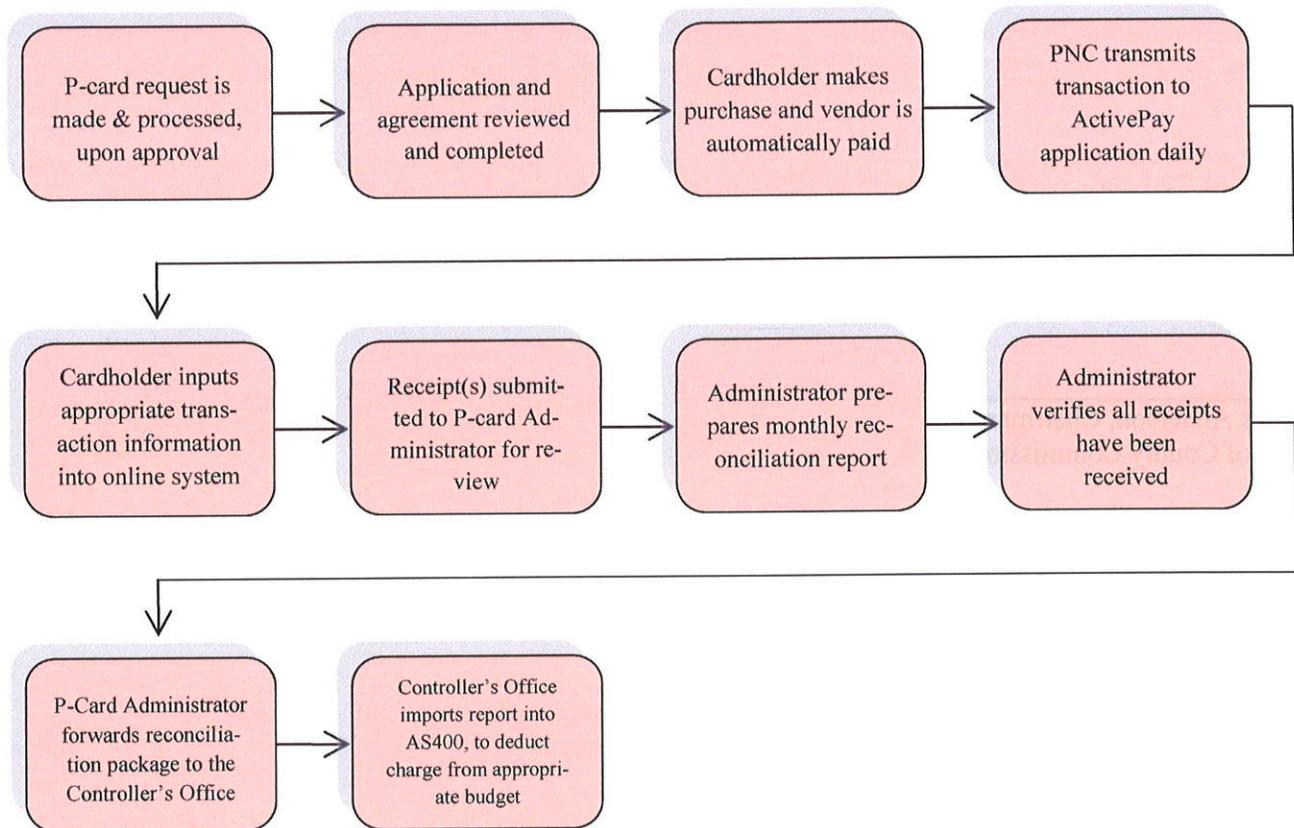
Jennifer Kemerer, Chief Clerk

8/16/12
Date

Overview

The Purchasing Card, or P-Card, Manual is meant to explain and assist in the understanding of the County's policies, procedures, roles and responsibilities of the Program. Procedures herein are applicable to all County personnel. The flow chart below briefly illustrates the purchasing card process.

Purchasing Card Process



SECTION 1 WHAT IS A PURCHASING CARD?

The Westmoreland County Purchasing Card Program is a convenient payment method that streamlines procure-to-pay processes for increased efficiency and cost savings in accordance with the thresholds as defined by the County Purchasing policies. Transactions are deducted from the assigned department's allocation in the Westmoreland County budget.

SECTION 2 CARDHOLDER INFORMATION

2.1 Cardholder Eligibility

Criteria to receive a Purchasing Card is as follows:

- Applicant must be an employee of Westmoreland County.
- Each individual Cardholder must review the Cardholder Program Guidelines (see Appendix) and sign an Employee Indemnity Agreement.
- Requesting employee must fill out a "Purchasing Card Application" (see Appendix), which must be approved by the Department Head/Supervisor and Financial Administration.

2.2 Cardholder Liability

The Purchasing Card is a corporate charge card, which **WILL NOT** affect the Cardholder's personal credit. However, it is the Cardholder's responsibility to ensure that the card is used within the stated guidelines of the Purchasing Card Manual and Program Guidelines. Failure to comply will result in suspension or permanent revocation of the card, notification of the situation to responsible manager, and further disciplinary actions that are deemed appropriate, up to and including termination of employment.

SECTION 3 ROLES AND RESPONSIBILITIES

3.1 **CARDHOLDER:** an employee who purchases products and/or services on a Purchasing Card. Responsibilities include:

- Holding and securing a Purchasing Card and card number
- Maintaining the Purchasing Card in a secure location at all times
- Informing vendors of tax exempt status prior to the processing of transactions or receiving credit for tax charged erroneously
- Purchasing products and services in accordance with established Purchasing Policies and Procedures
- Ensuring that the County receives eligible discounts and the best value for their purchase(s)
- Collecting detailed, itemized receipts for each purchase
- Legibly coding the appropriate general ledger account to be charged on each receipt
- Reporting discrepancies to vendor, including tax credit requests
- Identifying and resolving disputed charges
- Reviewing charges in PNC ActivePay (www.PNCActivepay.com) and verifying them with Purchasing Card Administrator in a timely fashion (within 2 weeks of the end of the statement date, which is the 27th of each month)
- Collaborating with the Purchasing Card Administrator and Controller's Office to resolve any potential issues

- Immediately reporting a lost or stolen card (reference Section 6)
- Returning the Purchasing Card to Supervisor upon termination of employment with Westmoreland County or transferring departments within Westmoreland County
- Reporting erroneous declines or fraudulent charges to Supervisor and the Purchasing Card Administrator (reference Section 6)

3.2 PURCHASING CARD ADMINISTRATOR: The Financial unit of the Purchasing Card program. Responsibilities include:

- Evaluating the need to issue and/or cancel Purchasing Cards
- Setting up and maintaining new Cardholder accounts
- Monitoring Cardholders' use of cards on a monthly basis, for policy compliance and analysis of expenditure trends
- Reconciliation of Cardholder receipts to monthly statements
- Generating monthly statements from PNC ActivePay (www.PNCActivepay.com)
- Verification of line items being charged for each transaction and approving it in the PNC ActivePay online system
- Increasing card limits, upon request and approval of the Department Head/Supervisor and Financial Administration
- Reviewing and reconciliation of any discrepancies for the month with the Cardholder and the Controller's Office
- Forwarding monthly reconciliation packet to the Controller's Office
- Assisting Cardholders in handling disputed items

3.3 CONTROLLER'S OFFICE: The Accounts Payable unit of the Controller's Office is responsible for:

- Receiving approved monthly transaction reports, by fund, and supporting documentation (receipts) from Purchasing Card Administrator
- Verifying the reconciliation of receipts and charges
- Reviewing and importing all report information into the AS-400, to be deducted from the designated account number
- Filing monthly statements and supporting documentation
- Contacting the P-Card Administrator with any discrepancies

SECTION 4

4.1

PURCHASING CARD USAGE

PURCHASING CARD LIMITS

The Purchasing Card is to be used only for the purchase of approved goods and services. Approved goods and services include, but are not limited to: seminar related expenses (e.g. Hotel, Registration, etc.), EZ Pass setup and account replenishment, purchases that can only be made on-line, etc. Any questions related to what constitutes approved goods and services should be referred to the Purchasing Card Administrator. Westmoreland County's standard spending parameters for an individual Purchasing Card are set at \$500 per month, with Department Purchasing Cards being set at \$5,000 per month, unless otherwise specified based on card usage needs. Department Purchasing Cards may be used by any approved and allowable employee of the Department named on the front of the Purchasing Card, and must submit the proper documentation to receive approval for use. Any request to increase a card limit must be approved and increased by the Purchasing Card Administrator.

4.2 PURCHASING METHODS

Cardholders may pick-up goods or services in-store, or place orders online, by telephone, or by fax. Orders that are placed by the cardholder, but received by another individual, other than the named Cardholder, must be signed off by the Cardholder. Products must be shipped within the monthly billing cycle. If items are backordered, vendors must assure that those items are not invoiced until shipped.

4.3 TAX EXEMPTION

The county is exempt from paying any State of Pennsylvania sales and/or use tax. It is the responsibility of the Cardholder to make the vendor aware that the transaction will be tax exempt **prior** to processing the sale. If a vendor charges sales tax, the Cardholder must contact the vendor and obtain a credit equal to the amount of the sales tax. Do not permit the vendor to issue cash to settle a sales tax error. If the Cardholder is unable to resolve a sales or any other tax issue, they will escalate to the Purchasing Card Administrator.

- **The sales tax exemption number is: 25-6001046**

4.4 DOCUMENTATION REQUIREMENTS

In general, a Purchasing Card transaction should be supported by a detailed/itemized receipt. This receipt should include:

- Price of transaction
- Card number (last 4-digits) used for transaction
- Name of Cardholder
- Date of transaction

If a receipt is unavailable from the vendor, a vendor statement or invoice may be used if it meets the following criteria:

- It is clearly intended to be used as a receipt
- It provides the same information as a receipt
- It contains clear evidence that products or services have been received or shipped

4.5 LOST DOCUMENTATION

Where supporting documentation is missing, the Cardholder must contact the vendor and request a duplicate receipt. If the Cardholder is still unable to obtain documentation within two weeks after the end of the statement date (27th of each month, unless the 27th falls on a weekend or holiday, in which case it will be the following weekday), a *Missing P-Card Receipt* form (reference Appendix) must be completed and submitted to the Purchasing Card Administrator. When the receipt is received from the vendor, the Cardholder must forward it to the Purchasing Card Administrator, along with a copy of the *Missing P-Card Receipt* form. In addition, Financial Administration must complete a "Request for Payment Without Original Invoice" form to be submitted with the copy of the missing receipt. **Failure to provide a receipt or invoice for a transaction before the designated deadline more than three (3) times within a (12) month period will result in revocation of the Purchasing Card.**

SECTION 5 RECONCILIATION

5.1 PNC ActivePay

Cardholders, or a designated Purchasing Card Manager for a department, will receive a log-in to have access to the PNC ActivePay on-line system (www.PNCActivepay.com) in order to verify all purchase transactions. Further training will be provided by the Purchasing Card Administrator for any Cardholder or Card Manager responsible for inputting transaction information into the PNC ActivePay system. Cardholders must submit their receipts and all accompanying documentation to the Purchasing Card Administrator as they are received and no later than two weeks after the end of the monthly statement date. If the required documentation is not received, the Cardholder's account will be temporarily deactivated until the receipt, or a duplicate receipt, is submitted to the Purchasing Card Administrator.

5.2 DISPUTED CHARGES

If purchases are questioned, the Purchasing Card Administrator is responsible for resolving issues with the Cardholder. The Cardholder must provide justification for the purchase. If the purchase cannot be justified, the Purchasing Card Administrator must suspend the Purchasing Card account. The Cardholder must provide either a credit receipt proving the item(s) were returned for credit or a personal check for the full amount of the expenditure. Checks must be sent with a statement as to why the violation occurred. Failure to provide documentation may result in disciplinary action.

5.3 TRANSACTION APPROVAL

The Purchasing Card Administrator must review and approve monthly Purchasing Card activities. Once approved by the Purchasing Card Administrator, the documentation will be forwarded to the Controller's Office for payment.

SECTION 6 PURCHASING CARD ISSUES

6.1 ERRONEOUS DECLINES

If the Cardholder feels that the Purchasing Card has been erroneously declined by a vendor, the Purchasing Card Administrator should be contacted for assistance. The Purchasing Card Administrator will contact PNC to determine the reason for the decline and will make appropriate changes to the Cardholder profile.

If a purchase is being made outside of normal Westmoreland County business hours, the employee must find an alternate payment method or terminate the purchase and contact the Purchasing Card Administrator during normal business hours (Monday-Friday, 8:30-4:00).

6.2 CREDITS

Suppliers should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. **UNDER NO CIRCUMSTANCE SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.**

6.3 UNRESOLVED DISPUTES AND BILLING ERRORS

The Cardholder is responsible for contacting the vendor to resolve any disputed charges or billing errors within 60 days of receiving a statement. If the matter is not resolved with the vendor, the Cardholder should:

1. Contact PNC at 1-800-685-4039 directly for assistance.
2. Complete the dispute form on the back of the statement and mail/fax to PNC.
3. Contact the Purchasing Card Administrator if an acceptable resolution is not obtained.

6.4 LOST, MISPLACED OR STOLEN PURCHASING CARDS

Cardholders are **required to immediately** report any lost or stolen Purchasing Cards to PNC toll-free at **1-800-685-4039** and the Purchasing Card Administrator.

SECTION 7 PURCHASING CARD TERMINATION

The Purchasing Card Administrator is required to close an account if:

- a) A Cardholder transfers to a different department
- b) A Cardholder moves to a new job in which a Purchasing Card is not necessary
- c) Employment is terminated
- d) Department Head requests termination
- e) For any reason the Purchasing Card is no longer needed for job responsibilities
- f) For any of the following reasons:
 1. The Purchasing Card is used for personal or unauthorized purposes.
 2. The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service which violates Westmoreland County policy, law or regulation pertaining to Westmoreland County.
 3. The Cardholder allows the card to be used by another individual.
 4. The Cardholder uses another Cardholder's card to circumvent the purchase limit assigned to the Cardholder or the limitations of the Purchasing Card.
 5. The Cardholder fails to provide receipts for all transactions in a timely fashion more than three (3) times within a (12) month period.
 6. The Cardholder fails to provide, when requested, information about any specific purchase made.
 7. The Cardholder accepts a cash refund in lieu of credit to the Purchasing Card account.
 8. The Cardholder does not adhere to Westmoreland County's Purchasing Card Manual.

CONTACT INFORMATION

Westmoreland County Contact

Financial Administration

2 North Main Street, Suite 107
Greensburg, PA 15601

Meghan Evans

(724) 830-3590

MEvans@co.westmoreland.pa.us

Sandra Flanders

(724) 830-3725

SFlander@co.westmoreland.pa.us

April Todaro

(724) 830-3162

ATodaro@co.westmoreland.pa.us

PNC Customer Service

1-800-685-4039

PNC Card Activation

1-888-339-2228

*(For individuals, activation # is your 4 digit employee ID
(if 3-digits, precede with a zero (0)). For Departmental Cards, activation #
is the 4-digit cost center. For "Other Funds", activation # is the Fund #, preceded by a zero (0).)*

PNC ActivePay Site Address

www.pncactivepay.com

Organization ID: WESTCO

Appendix

Purchasing Card Application

Cardholder Guidelines

Employee Indemnity Agreement

Individual

Department

Purchasing Card Missing Receipt Form

Certificate of Tax Exemption

WESTMORELAND COUNTY PURCHASING CARD APPLICATION



Request to issue a Purchasing Card for: _____
Applicant Name

Office Telephone: _____

Department: _____

30 Day Limit: _____ \$500 _____

Applicant E-mail Address: _____

Reason for Request: _____

Department Head: _____
Signature Date

Cardholder Program Guidelines

Employee Usage Agreement

Your participation in the Westmoreland County Purchasing Card Program is a convenience that carries responsibilities. Although the card is issued in your name, it should be considered County property and should be used with good judgment. Your signature verifies that you understand the Purchasing Program guidelines outlined below and agree to comply with them.

1. Any purchases made with the PNC BANK CORPORATE PURCHASING CARD must be made in accordance with County purchasing policies. Transactions are deducted from the Westmoreland County budget and your department's allocation in the budget. A card may be revoked at any time based on change of assignment or location. The card is not an entitlement, nor does it reflect title or position.
2. Card limits are set at \$500 cumulative purchases per statement period (beginning the 28th of the month and ending on the 27th of the following month) unless otherwise stated. The Purchasing Card administrator may make temporary changes to the limit upon request and at his/her discretion.
3. The authorized cardholder is the only person entitled to use the card and is responsible for all charges made to the card.
4. Improper use of the card can be considered misappropriation of County funds, which may result in disciplinary action, up to and including termination.
5. Cardholders are expected to comply with internal control procedures in order to protect County assets. This includes keeping receipts, reconciling monthly statements, following proper card security measures and resolving any discrepancies by contacting the supplier, Purchasing Card administrator, and bank.
6. All card usage will be monitored online by the program administrator, including spending patterns and vendor sources.
7. Each account is assigned an appropriation number by management and purchases may be automatically charged to that number. The code can only be changed with managerial approval. If changed, a new appropriation number does not affect past charges, only future charges.
8. **All transactions are tax exempt.** If tax was charged on the transaction, call it to the attention of the vendor to have it removed and credited back to the account. The Cardholder should provide the County's tax-exemption number (25-6001046).
9. Card holders **must** turn in the original receipt to the program administrator along with the appropriate general ledger account to be charged for the transaction. Copies will not be accepted.
10. Receipts must be received by the Purchasing Card Administrator within two weeks of the end of the statement date (27th of each month), or the Purchasing Card will be deactivated until the all receipts have been submitted.
11. Card holders are liable for any unauthorized purchases on the card and the security of their card.
12. Cash advances are prohibited.
13. Use of the Purchasing Card not in accordance with the guidelines established for this program will result in revocation of the card, employee payment for inappropriate purchases and employee discipline up to and including termination of employment.
14. A lost or stolen card should be reported immediately by telephone to PNC Bank Customer Service at 1(800) 685-4039.
15. A cardholder must surrender the card upon termination of employment (i.e. retirement or voluntary/involuntary termination). At this point, no further use of the account is authorized.
16. Upon receipt, the Purchasing Card needs to be activated by calling 1-888-339-2228. Your activation code will be your employee ID number (4 digits). If your employee number is less than 4 digits, precede it by zero(s).
17. If you have any questions about the program or need additional information, please contact the program administrators (Meghan Evans at (724) 830-3590; mevans@co.westmoreland.pa.us or Sandy Flanders at (724) 830-3725; sflander@co.westmoreland.pa.us)

Westmoreland County

EMPLOYEE INDEMNITY AGREEMENT

PURCHASING CARD PROGRAM

I, _____, hereby acknowledge access to Westmoreland County's Purchasing Card. I have verified the information contained on the Westmoreland County Purchasing Card and attest to its accuracy.

I also agree to the following regarding my participation in the Westmoreland County Purchasing Card program:

1. I understand I am being entrusted with a Westmoreland County Purchasing Card and will be making financial commitments on behalf of Westmoreland County and will strive to obtain the best value for the County.
2. I will not make any unauthorized purchases unrelated to the business of Westmoreland County, and under no circumstances will I use the Westmoreland County Purchasing Card to make personal purchases.
3. I agree to use the Westmoreland County Purchasing Card only for actual and necessary business expenses.
4. I have been given a copy of the Westmoreland County Purchasing Card Manual and Program Guidelines and understand the requirements for using the Westmoreland County Purchasing Card.
5. I will follow the established procedures set forth in the Westmoreland County Purchasing Card Program Guidelines for using the Purchasing Card. I understand that failure to do so may result in either revocation of my use privileges or other disciplinary action, including, but not limited to, termination of employment.
6. I further agree that should I misuse or permit the misuse of the Westmoreland County Purchasing Card for purposes other than those specified herein or in the Westmoreland County Purchasing Card Program Guidelines, I will reimburse the County for all incurred charges and any fees related to the collection of those charges and do all such other things to remedy the situation.

If the card is lost, stolen, or misplaced, I will immediately notify the issuer. I will also inform the Westmoreland County Purchasing Card Administrator of this loss. I understand that failure to notify the issuer of the theft, loss, or misplacement of the Westmoreland County Purchasing Card will make me personally responsible for any fraudulent or unauthorized use. I also understand that unauthorized use of the Westmoreland County Purchasing Card or use of the card not in accordance with the Program Guidelines may result in immediate disciplinary action, up to and including termination of employment.

I understand that use of the Westmoreland County Purchasing Card will be terminated immediately upon my transfer to another position, my termination of employment, or the request of any authorized representative of Westmoreland County. The signature below indicates that I have read, understood, and will comply with the terms and conditions of this agreement and all applicable County policies.

Cardholder Signature

Date

Purchasing Card Administrator Signature

Date

Westmoreland County

EMPLOYEE INDEMNITY AGREEMENT

DEPARTMENT PURCHASING CARD PROGRAM

I, _____, hereby acknowledge access to Westmoreland County's Department Purchasing Card on behalf of the _____ Department. I have reviewed and understand the information contained in the Westmoreland County Purchasing Card Manual and Program Guidelines.

I also agree to the following regarding my participation in the Westmoreland County Department Purchasing Card program:

1. I understand I am being entrusted with a Westmoreland County Department Purchasing Card and will be making financial commitments on behalf of Westmoreland County and will strive to obtain the best value for the County.
2. On behalf of my Department, I will not make any unauthorized purchases unrelated to the business of Westmoreland County, and under no circumstances will I use the Westmoreland County Purchasing Card to make personal purchases.
3. I agree to use the Westmoreland County Purchasing Card only for actual and necessary business expenses.
4. I have been given a copy of the Westmoreland County Purchasing Card Manual and Program Guidelines and understand the requirements for using the Westmoreland County Purchasing Card.
5. I will follow the established procedures set forth in the Westmoreland County Purchasing Card Program Guidelines for using the Purchasing Card. I understand that failure to do so may result in either revocation of my use privileges or other disciplinary action, including, but not limited to, termination of employment.
6. I further agree that should I misuse or permit the misuse of the Westmoreland County Purchasing Card for purposes other than those specified herein or in the Westmoreland County Purchasing Card Program Guidelines, I will reimburse the County for all incurred charges and any fees related to the collection of those charges and do all such other things to remedy the situation.

If the card is lost, stolen, or misplaced, I will immediately notify the ISSUER. I will also inform the Westmoreland County Purchasing Card Administrator of this loss. I understand that failure to notify the ISSUER of the theft, loss, or misplacement of the Westmoreland County Purchasing Card will make me personally responsible for any fraudulent or unauthorized use. I also understand that unauthorized use of the Westmoreland County Purchasing Card or use of the card not in accordance with the Program Guidelines may result in immediate disciplinary action, up to and including termination of employment.

I understand that use of the Westmoreland County Purchasing Card will be terminated immediately upon my transfer to another position, my termination of employment, or the request of any authorized representative of Westmoreland County. The signature below indicates that I am an authorized user of the Department Purchasing Card and have read, understood, and will comply with the terms and conditions of this agreement and all applicable County policies.

Department Head Signature

Date

Authorized Employee Signature

Date

Authorized Employee Signature

Date

Authorized Employee Signature

Date

Purchasing Card Administrator Signature

Date

PURCHASING CARD MISSING RECEIPT FORM

This form is to be used as documentation only if the actual receipt, invoice, packing list, or internet order screen is unavailable for a transaction made on the Purchasing Card. It will be allowed only as a rare circumstance. **It must be filled out COMPLETELY and signed by the Supervisor.**

*Cardholder Information

Cardholder Name: _____ Card No (Last 4 Digits): _____

Work Phone: _____ Department: _____

*Why is the original form of documentation missing?

*Vendor Information

Vendor Name: _____

Phone No: _____

Date of Purchase: _____

Cost of Purchase: _____

*Cardholder Signature: _____

Date: _____

*Supervisor Signature: _____

Date: _____

**= Required Information*

Note: Repeated loss of receipts may be grounds for discontinuing a Cardholder's use of the P-Card or other disciplinary action.

REV-1220 AS + (9-08)(1)



BUREAU OF
BUSINESS TRUST FUND TAXES
PO BOX 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)
- VEHICLE RENTAL TAX (VRT)

(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, Vendor, or Lessor _____

Street _____ City _____ State _____ ZIP Code _____

NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:
 FORM MV-1 Application for Certificate of Title (first time registrations)
 FORM MV-4ST Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

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 and predominately by purchaser in performing purchaser's operation of: _____
- 2. Purchaser is a/an: Political Subdivision of the Commonwealth
- 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: COUNTY GOVERNMENT holding Exemption Number 25-6001046
- 5. Property or services will be used directly and predominately by purchaser performing a public utility service.
 PA Public Utility Commission PUC Number _____ and/or US Department of Transportation MC/MX _____
- 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 _____
 (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	EIN	Date
Westmoreland County Courthouse			
Street	City	State	ZIP Code
2 N. Main Street	Greensburg	PA	15601

- 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 60 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 81 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).

