



October 17, 2019

RE: PA Sales Tax – Residential Customers

Dear Customer:

The Pennsylvania Department of Revenue completes audits on a routine basis to ensure that PA sales tax is properly collected from all electric consumers who are required to pay it. Through a recent audit, it has come to our attention that the tax status of your electric service may be not adequately documented in our records. As our customer, we need information from you so that we can properly bill or exempt you from sales tax.

According to the Department of Revenue:

“The purchase or use of... electricity, through a metered device... by a residential purchaser solely for the purchaser's own residential use is exempt from tax.” However, for residential customers with multiple accounts, a statement of use, documenting how the property is used, must be provided to us.

“The purchase or use of... electricity, through a metered device... other than by a residential purchaser for the purchaser's own residential use, is presumed to be made for a commercial use and is subject to tax, unless the purchaser is entitled to claim an exemption...” For these customers, we will need verification that the resident is paying the bill and not the entity, or a completed tax exemption certificate must be provided.

To help us accurately determine your taxable status, please provide the information below regarding your electric accounts.

Account #	Service Location	Type of use (multi-meter residential, farm, etc.)	Resident is paying bill? (Y/N)

Customer Signature

Date

1775 Industrial Blvd., Lewisburg, PA 17837
570-524-2231 ♦ www.citizenselectric.com ♦ Fax 570-524-5887

Serving the Wonderful Lewisburg-Buffalo Valley since 1911

If a residential electric bill is being paid by a commercial entity, please provide a completed tax exemption certificate to the address on page one. Forms may also be faxed to the number on page one or emailed to billing@citizenselectric.com. The exemption certificate is available at the PA Department of Revenue web site at <https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/SUT/Documents/rev-1220.pdf>.

Please provide the requested information within two weeks of the date of this letter. If we do not receive appropriate documentation, your account will be subject to PA Sales Tax.

Thank you for your cooperation on this important matter. If you have any questions, please contact us at 570-524-2231.

Sincerely,

Brook J. Bogaczyk
Customer Service Manager