



# *Tax Information for Farmers*

*State and Local  
Sales  
and  
Use Tax*

[www.revenue.state.pa.us](http://www.revenue.state.pa.us)



*Commonwealth of Pennsylvania*

REV-1729 AS (11-06)

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## **CUSTOMER SERVICES & TAXPAYER ASSISTANCE**

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*This booklet is intended to provide information specifically relating to Sales and Use Tax. General inquiries regarding the following taxes may be addressed to the telephone numbers listed, or to any local Revenue district office listed in the back of this booklet.*

Corporation Tax .....(717) 787-1064

e-Business Service Center .....(717) 783-6277

Employer Withholding .....(717) 783-1488

FACT & Information Line (touch-tone service required)

Nationwide .....1-888-PATAXES (1-888-728-2937)

Within the local Harrisburg area ... (717) 772-9739

Inheritance Tax .....(717) 787-8327

Motor Fuels/Motor Carrier Taxes .....(717) 783-2518

Personal Income Tax .....(717) 787-8201

Sales Tax General Inquiries .....(717) 787-1064

Service for Taxpayers with

Special Hearing and/or Speaking

Needs (TT only) .....1-800-447-3020

Taxpayer Service and

Information Center .....(717) 787-1064

Toll-free 24-hour Forms Ordering

Message Service (serving taxpayers

without touch-tone service) .....1-800-362-2050

Web site .....[www.revenue.state.pa.us](http://www.revenue.state.pa.us)

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*This booklet provides Pennsylvania farmers and those selling to farmers, a guide to the application of Sales and Use Tax.*

*Specific questions on statutory interpretation in this booklet may be addressed to the OFFICE OF CHIEF COUNSEL, PA DEPARTMENT OF REVENUE, PO BOX 281061, HARRISBURG, PA 17128-1061.*

## **WHAT IS FARMING?**

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The following activities, when conducted as a regular business, are considered farming:

### **A. Production of Food Products for Human Consumption**

- The production of food crops, breeding and raising of livestock, bees, and poultry.
- The production of vegetables, vegetable plants, fruits, or nursery stock.
- The propagation of game birds for commercial use by holders of propagation permits.
- The propagation of fish or other aquatic animals for commercial use as a food or food by-product.

### **B. Production of Nonfood Products**

- The production of flowers, trees, including Christmas trees, plants and shrubs in the field, nursery, or greenhouse.
- The propagation of furbearing animals (not pets).
- The propagation and raising of horses to be used exclusively for commercial racing activities.

## **SALES TAX: WHAT IS TAXABLE?**

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Generally, the purchase of items of tangible personal property to be used predominantly and directly in farming operations is not subject to Sales Tax. Also, the purchase of repair and replacement parts for machinery and equipment used directly in farming operations, and the labor charge for installation of such parts, is not subject to Sales Tax. Foundations used to support machinery, equipment, and parts directly and predominantly used in farming are also exempt from tax. Tangible personal property purchased to construct, repair, or maintain real estate or farm equipment is subject to tax. Real estate includes buildings such as houses, garages, barns,

greenhouses, storage facilities, roads, dams, spillways, and permanently installed fences, but does not include piping for irrigation, or for livestock water supply, nor does it include drainage tiling. Administration, selling and marketing, exhibiting safety activities and land conservation programs are not considered as farming activities, and items purchased for these purposes are subject to Sales Tax.

## **TAX EXEMPTION CERTIFICATES**

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When purchasing items of tangible personal property or services that are considered to be tax exempt, the farmer must complete a **PA Exemption Certificate** (REV-1220) for the supplier. Farmers are not required to obtain a Sales Tax license number or submit a Sales Tax license number to a supplier prior to receiving a Sales Tax exemption on purchases of exempt tangible personal property directly used in farming operations. One exemption certificate may cover several purchases.

## **USE TAX**

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When a farmer purchases supplies that would be subject to Sales Tax from an out-of-state supplier, the supplier may or may not collect the tax, depending upon whether the supplier is licensed to collect PA Sales Tax.

If no Sales Tax is paid by a farmer, Use Tax, at the rate of six percent (6%) of the total purchase price including delivery charges, must be reported to the Department. On taxable sales originating in Philadelphia or Allegheny counties a local tax of one percent (1%) Sales and Use Tax is imposed. Use Tax is reported and remitted via a **Use Tax Return** (PA-1). Use Tax due must be reported and paid within the first 20 days following the month of the first taxable use in Pennsylvania. The **Use Tax Return** can be obtained several ways. It can be downloaded from the Department's Web site at [www.revenue.state.pa.us](http://www.revenue.state.pa.us), by calling the Forms Ordering Message Service at 1-800-362-2050 or obtained from any local Revenue district office listed in the back of this booklet. If a farmer has a Sales Tax License, the Use Tax should be reported when filing your Sales and Use Tax.

If Sales Tax in an amount less than 6% is paid to another state, the difference between the rate paid and

the 6% is reported to Pennsylvania as Use Tax. Additionally, local tax is due if the purchase is being used in Philadelphia or Allegheny counties.

## **MOTOR VEHICLES**

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State law requires that agricultural vehicles, which are required to be registered under the Vehicle Code for highway use, are subject to Sales Tax. The purchase of all trucks which are intended by the purchaser to bear commercial or farm truck registration plates is subject to Sales Tax.

All-terrain vehicles (ATV's) that are required to be registered with the Department of Conservation and Natural Resources (DCNR) are subject to Sales Tax, except for those ATV's that qualify as a *multipurpose agricultural vehicle*. In order for an ATV to be a multipurpose agricultural vehicle, the vehicle must be exclusively used for agricultural purposes; and must be operated on the farm or on roads adjoining the farm or between farms of the purchaser no more than 2 miles apart.

## **MOTOR FUELS AND MOTOR CARRIER TAXES**

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### **I. Motor Fuel Taxes:**

#### **A. Tax:**

Effective October 1, 1997, Pennsylvania's motor fuel taxes were codified into the Vehicle Code under Chapter 90 *Liquid Fuels and Fuels Tax*. The Liquid Fuels and Fuels Tax impose taxes on gasoline, gasohol, undyed diesel fuel and undyed kerosene. The tax rates are subject to change yearly based on the average wholesale price of products sold in Pennsylvania whenever the weighted wholesale price of petroleum products sold in PA exceeds \$.90/gallon. For current rates visit the Department's Web site at **[www.revenue.state.pa.us](http://www.revenue.state.pa.us)** or contact Motor Fuels and Motor Carriers at (717) 783-2518.

#### **B. Refunds:**

Farmers are liable for the payment of Liquid Fuels and Fuels Tax on the purchase of gasoline, gasohol, undyed diesel, or undyed kerosene. The tax paid on such fuel used in farm machinery for the actual production of farm products can be reimbursed to the farmer upon

submission of a claim for refund to: Treasury Department, Board of Finance and Revenue, 4th Floor, Riverfront Office Center, 1101 S. Front St., Harrisburg, PA 17104-2539. Claims are submitted for the fiscal year July 1 to June 30, and must be received by the Board of Finance and Revenue on, or before, the following September 30. To obtain the proper claim form, a farmer must register with the Board by letter, which should include his full name and address.

The Board will mail the claim forms annually. The claim form must be completed and include receipts verifying that the tax was paid and then returned to the Board of Finance and Revenue at the above address.

### **C. Dyed Diesel Fuel and Dyed Kerosene:**

Pennsylvania recognized dyed diesel fuel and dyed kerosene as nontaxable fuel effective as of October 1, 1997. Thereafter, whenever such products are purchased in Pennsylvania, they are purchased free of the Liquid Fuels and Fuels Tax. Farmers are permitted to:

- Purchase and use **high sulfur dyed diesel/kerosene** in diesel powered farm equipment that is used exclusively off highway. (For example: farm tractors, harvesting equipment, etc.)
- Purchase and use **low sulfur dyed diesel/kerosene** in diesel powered farm equipment, and in trucks used on and off highway that have been issued and carry a biennial certificate of exemption as provided under Section 1302 (10)(iii) of the Vehicle Code.

A diesel-powered truck, bearing a farm vehicle registration, must use **undyed diesel/kerosene** to operate on public highways.

## **II. Motor Carriers Road Tax (MCRT) and the International Fuel Tax Agreement (IFTA):**

Vehicles subject to Motor Carriers Road Tax/IFTA are qualified motor vehicles which include:

- A power unit with two axles and a gross or registered gross weight greater than 26,000 pounds;
- A power unit with three or more axles regardless of weight; and
- A combination where the declared combination weight exceeds 26,000 pounds or where the vehicles used in combination (truck and trailer) exceeds 26,000 pounds.

Qualified motor vehicles do not include recreational vehicles, which are vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle may not be used in connection with any business enterprise.

#### **A. MCRT:**

Any person operating a qualified motor vehicle **exclusively** in Pennsylvania must credential the vehicle at a cost of \$5/vehicle. The carrier must display PA Non-IFTA decals on both sides of the vehicle, and carry a Motor Carriers Road Tax registration card in the vehicle.

- A farm truck registered vehicle, bearing a farm truck plate, and operated within restrictions of the Vehicle Code §1344 is **exempted** from these requirements.
- A truck exempted from registration as a farm truck, and operated on a biennial exemption certificate as provided under § 1302 (10) (iii) is also **exempted** from these requirements.

#### **B. IFTA:**

Any person operating a PA based qualified motor vehicle in Pennsylvania and any other state must credential the vehicle at a cost of \$5/vehicle. The carriers must display an IFTA decal on both sides of the vehicle, and carry an IFTA license, or a legible copy thereof, in the vehicle. Farm vehicles as described above are **NOT** exempted from the IFTA credentialing requirement, or the base state quarterly tax reporting requirement.

## **FARM DEALERS**

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### ***Sales Tax***

**Persons Required to be Licensed:** Every person, association, fiduciary, partnership, corporation, or other entity engaged in making taxable sales of tangible personal property or services must be licensed with the Department. Sales include leasing or renting of tangible personal property and the rental of hotel rooms.

**How to Obtain a Sales Tax License:** Before beginning a business, a **PA Enterprise Registration Form** (PA-100) must be filed. Registration can be made by completing the PA-100 online at PA Open for Business Web site **[www.paopen4business.state.pa.us](http://www.paopen4business.state.pa.us)** or by completing the paper version. The paper version can be obtained by downloading the form and instructions at

**www.revenue.state.pa.us**; telephone the toll-free FACT & Information Line at 1-888-PATAXES (1-888-728-2937) or contact Taxpayer Service & Information Center at (717) 787-1064; Service for Taxpayers with Special Hearing and/or Speaking Needs 1-800-447-3020 (TT only), or by writing the Tax Forms Service Unit, 711 Gibson Boulevard, Harrisburg, PA 17104-3200.

If an owner maintains more than one place of business in Pennsylvania, a copy of the license will be issued for display at each location. All applicants must have filed all required PA tax returns and paid all PA taxes, or a license will not be issued or renewed. The license must be renewed every five years.

**Collection of Tax:** Tax must be collected at the time of sale of property unless the sale is on credit. Tax on credit sales must be collected within 30 days from the date of the sale. A seller is liable for reporting and remitting tax with the tax return covering the period in which either a taxable purchase was made or the tax should have been collected. The seller may be assessed for failure to collect tax.

**Purchase Price:** Tax is to be collected on the full purchase price without deduction of charges for labor, handling, delivery, or installation. Separately stated charges which are clearly designated as a *deposit* for returnable containers, which are transferred to the ultimate consumer of the product, are not subject to tax. However, if the deposit is designated as a *rental*, the charge is subject to tax.

**Tax Rate:** The 6% state Sales Tax is to be collected on every separate taxable sale in accordance with the tax table on page 20 of this booklet. On taxable sales originating in Philadelphia or Allegheny counties a local tax of 1% Sales and Use Tax is imposed.

**Tax Returns:** Upon registration, the Department provides Sales Tax licensees with a schedule for reporting periods within a calendar year. No licensee shall be excused for failure to report and pay the tax. Tax returns must be filed for every reporting period, even if no tax is due.

The licensee is required to file returns on a frequency determined by the amount of tax due.

- Licensees will file monthly if the amount of tax due was greater than \$600 in the third quarter of the previous reporting year.

- Licensees will file quarterly if the amount of tax due was greater than \$300 in the previous reporting quarter.

**Electronic Filing - e-TIDES** (*Electronic Tax Information and Data Exchange System*): e-TIDES is a business tax filing system free of charge to all registered Sales and Use Tax account holders. Sales and Use Tax returns and payments can be made through e-TIDES by accessing the Department's Internet based Web site at [www.etides.state.pa.us](http://www.etides.state.pa.us).

**Electronic Filing - TeleFile:** TeleFile is another fast and secure method offered to file and pay your Sales and Use Tax returns. To file your return and make your payments through TeleFile, call the toll-free number 1-800-748-8299 using a touch-tone telephone.

**Electronic Filing - Third-Party Vendors:** Approved third-party vendors provide for secure transmission for filing and paying Sales and Use Tax. Log onto [www.revenue.state.pa.us](http://www.revenue.state.pa.us) to learn more about this electronic filing option.

**Electronic Funds Transfer (EFT):** By regulation, the Departments of Treasury and Revenue have implemented a program that will enable taxpayers to remit tax payments through Electronic Funds Transfer (EFT). This regulation requires participation of taxpayers remitting a payment of \$20,000 or more. Failure to make this required payment by an approved EFT method may result in the imposition of a penalty of 3% of the tax due, up to \$500. If the business does not meet the \$20,000 threshold, it may voluntarily request participation in the program. All tax documents are still required to be filed even though payments are made through EFT.

To register log onto [www.etides.state.pa.us](http://www.etides.state.pa.us).

**Cooperative Agricultural Associations Exemption:** Cooperative agricultural associations, which are required to pay Corporate Net Income Tax under the provisions of the Cooperative Agricultural Association Corporate Net Income Tax Act, are exempt from the payment of Sales and Use Tax on their purchases of tangible personal property and services. However, the exemption does not apply to the purchase, lease, repair, or the maintenance service of any motor vehicle required to be registered under the provisions of the *Vehicle Code*.

The exemption does not pass to a construction contractor who, pursuant to a construction contract with a

cooperative agricultural association, is required to purchase materials, supplies, or equipment which are installed so as to become part of the real estate.

## **AGRICULTURAL SERVICES PERFORMED FOR FARMERS**

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### **Animal and Poultry Feed**

Individuals or businesses dealing in the preparation of animal or poultry feed for farmers will fall into one of the following categories:

- \* Those predominantly engaged in the business of preparing their own animal or poultry feed for sale qualify for a Sales Tax exemption as a processor. Grinding and mixing equipment, not including vehicles to transport the equipment, may be purchased free from tax by filing a properly completed exemption certificate with the vendor.
- \* Those predominantly engaged in the business of preparing animal or poultry feed belonging to another (individual or business) do not qualify as a processor. Therefore, their purchases of equipment and vehicles to transport the equipment are subject to tax.

## **LIST OF TAXABLE AND NONTAXABLE ITEMS**

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**T** – Taxable - Items that are **not** normally used directly in farming.

**NT** – Nontaxable - Items that **are** normally used directly in farming.

**NOTE:** Items not normally used directly in farming, but purchased tax free, should have a statement on the invoice, in addition to the exemption certificate, reflecting the reason for exemption.

- T – Acetylene
- NT – Air compressors
- NT – Air conditioning, if used to preserve farm products prior to packaging - Taxable if used primarily for the comfort of farm personnel or to preserve the farm product after the final packaging operation
- NT – Air tanks
- NT – Alternator (auxiliary) if used to operate farm equipment
- NT – Anhydrous ammonia tanks and fittings
- NT – Artificial insemination equipment and supplies, if used for the breeding of productive animals
- NT – Augers
- NT – Automated milking equipment
- NT – Balers
- NT – Barn cleaners
- NT – Bedding for productive animals
- NT – Beekeeper supplies, and equipment including, but not limited to, bees, beehives, and wax foundations
- NT – Binders
- NT – Blacksmith (Farrier) services, if horse is used directly in farming or commercial racing
- NT – Blankets when used to preserve the health of productive animals
- NT – Blowers
- NT – Boarding of animals
- NT – Boots
- NT – Breeding services for productive animals
- NT – Brooders

- T – Brooms, general cleanliness
- NT – Brooms, used to clean mushroom beds
- T – Buckets
- NT – Buckets, for handling farm products
- T – Building supplies, including, but not limited to, materials to build barns
- NT – Bulbs for planting
- T – Cabinets
- NT – Cabs installed on farm tractors
- NT – Calf weaners
- NT – Cans, feeding
- NT – Cattle currying and oiling machines
- NT – Cattle feeders
- NT – Cattle chutes (portable)
- NT – Cement, if used to construct liquid manure pits, silo flooring, and foundations for exempt machinery and equipment
- T – Cement, if used for other than above
- T – Chain hoists, used as maintenance equipment
- T – Chain saws - Chain saws are considered nontaxable only if used by a sawmill operator or planing mill operator for the purpose of cutting or hauling logs.
- NT – Chemicals used for pest control or to clean and sterilize exempt farm equipment
- NT – Chicken pickers
- NT – Cleaners and disinfectants used in cleaning milking equipment and to sterilize milk cans to prevent spoilage. Property used for general farm cleaning and maintenance is taxable.
- NT – Clippers or clipping machines for use on productive animals
- NT – Combines
- T – Computers
- T – Computer software, canned
- NT – Containers – non-returnable wrapping supplies used for delivery of any personal property
- T – Containers - milk, reusable
- NT – Conveyors (elevators - hay and grain - self-generated)
- NT – Corn crib (portable)
- NT – Corn pickers

- NT – Corn shuckers
- NT – Coveralls
- NT – Crates, field
- NT – Cultivators
- NT – Cutter, ensilage
- NT – Debeakers for productive animals
- NT – Defoliant
- NT – Dehorners for productive animals
- NT – Disinfectants
  - T – Dozer blades for land reclamation
- NT – Drags
- NT – Drainage pipe
  - T – Drills for repair and maintenance activities
- NT – Drugs and medicines for animals, birds, or fish
- NT – Drying machines for grain
- NT – Dusters
- NT – Dusting compounds
  - T – Educational materials
- NT – Egg candling, collecting, washing and processing equipment
  - T – Electric fence chargers
- NT – Electric insect killers, if intended for use in an area in which farm animals or products are stored
- NT – Electricity to operate farm equipment, interior barn lighting
  - T – Electricity for operating exterior lighting
  - T – Equipment and supplies for home use or personal use
- NT – Equipment used to extract a product from productive animals or from the soil
- NT – Feed and feed additives for productive animals, game birds, or fish
- NT – Feeding equipment, including, but not limited to bowls, buckets, cans, carts, tubs, food scoops, grinders and watering devices for productive animals or game birds
- NT – Fencing, if temporary and used directly in farming operation
  - T – Fencing, if it becomes a permanent part of the real estate. Examples include: wire, barbed, wooden, and electric materials which are attached to posts which are

embedded in the ground and are designed to remain in place.

- NT – Fertilizer distributors
- NT – Fertilizers and chemical additives for soil
- NT – Field sprayers
  - T – Fire prevention equipment
- NT – Firewood
- NT – Fish hatchery stock and feed when a propagation permit is held
  - T – Flowers
- NT – Fork lifts
- NT – Fuel oil for use in heating poultry brooders, incubators, and greenhouses
  - T – Fuel oil tanks
- NT – Fungicides
  - T – Garden tractors, unless used in the farming operation.
- NT – Generators (auxiliary) only if they provide emergency service to prevent spoilage of food
- NT – Gloves
- NT – Graders used to grade eggs, vegetables, and fruit.
- NT – Grain bins, both permanent and portable if used predominantly to store farm self-generated grain for productive farm animals, game birds, or fish
  - T – Grain bins, if predominantly used to store purchased grain or grain for sale
- NT – Grain drills used for seeding farm land
- NT – Grain elevators (portable)
- NT – Grain planters
- NT – Grating for hog pen flooring
  - T – Greenhouses
- NT – Grooming materials, equipment and supplies when necessary for the health of productive animals
- NT – Growing media (artificial)
  - T – Guns and ammunition
- NT – Harnesses used to control productive animals
  - T – Harnesses used for exhibition or transportation purposes
- NT – Harrows

- NT – Harvesters
- NT – Hay conditioners
- NT – Hay mowers
- NT – Hay racks
- NT – Hay rakes
- NT – Hay tedders
- NT – Hay windrowers
  - T – Heaters for milk house, including water heaters
- NT – Herbicides
- NT – Hog feeders
- NT – Hoof trimmers for productive animals
- NT – Hormones for productive animals
- NT – Husking machines
- NT – Hydraulic hoist installed on a vehicle
- NT – Ice
- NT – Incubators
- NT – Insecticides for use on crops
- NT – Irrigation pipes and pumps
  - T – Lanterns
- NT – Light bulbs for chicken coops
  - T – Light bulbs for general lighting
- NT – Lime
- NT – Livestock
  - T – Log splatters and timber equipment
  - T – Lumber
  - T – Maintenance facilities including tools, machinery, and equipment to maintain machinery, equipment, or property
- NT – Manure handling equipment, including, but not limited to, spreaders, front end loaders, and scrappers
- NT – Manure storage tanks
- NT – Medicines, serums, and solutions used in the care of animals, birds, or fish
  - T – Milk cans
- NT – Milk strainers, strainer discs, and towels
  - T – Milk strainer dispensers, strainer discs dispensers, and towel dispensers

- NT – Milk tanks, bulk
- NT – Milking machines, including piping
- NT – Mowers, hay
- NT – Mulches
- NT – Mushroom equipment, machines, and parts
  - T – Mushroom houses
  - T – Nails
- NT – Nests, poultry (portable)
- NT – Nursery equipment, machines and parts
  - T – Office supplies and equipment
  - T – Oilers
  - T – Oxygen
- NT – Pails
  - T – Paint and paint supplies, general use
- NT – Paint and paint supplies for use on exempt equipment
- NT – Pallets and pallet box
- NT – Paper towels for washing udders of cattle
- NT – Peat moss
- NT – Pens (portable)
- NT – Pesticide
  - T – Pet food
- NT – Picking equipment
- NT – Pipes to supply water to barn or to water productive animals, game birds, or crops
- NT – Pitchfork
- NT – Planters
- NT – Plants
- NT – Plows
  - T – Post hole diggers
- NT – Poultry house equipment, including, but not limited to, nests, feeders, and waterers
- NT – Productive animals
- NT – Pruning equipment
- NT – Pumps for use in watering productive animals, game birds, or in farm irrigation
  - T – Radios

- NT – Refrigerators or cooling tanks used to store and preserve farm products
- T – Road maintenance equipment
- NT – Rodenticides
- NT – Root planters
- NT – Rotary hoes
- NT – Sacks and bags when used as wrapping supplies
- T – Safety equipment, unless worn by production personnel
- NT – Salt blocks for use by productive animals
- T – Sanders
- NT – Saw dust and wood chips used for animal bedding
- T – Scales
- NT – Seeds and seeders
- NT – Semen used for the breeding of productive animals
- NT – Serums for use on animals, birds, or fish
- NT – Shovels
- NT – Silage unloader
- NT – Silos
- T – Snow plows and equipment
- NT – Soil conditioners
- NT – Sprayers used to clean eggs, chickens, etc., prior to packaging
- NT – Stalls for productive animals
- NT – Stanchions
- NT – Steel bodies mounted on farm wagons to dry hay by portable dryers
- NT – Stone pickers
- NT – Storage tanks for manure
- T – Stud fees except where the animals are directly used in farm operations
- T – Tanks, fuel oil
- NT – Tarpaulins to protect or preserve farm products
- NT – Threshers
- NT – Ties
- T – Tire spreaders

- NT – Tires used on agricultural implements
  - T – Tires used on nonagricultural implements
- NT – Tobacco seed and tobacco paper
  - T – Toilets, field
  - T – Tools
- NT – Topsoil
- NT – Tractors and accessories
- NT – Trough
- NT – Tubs
- NT – Twine
- NT – Vaccines for animals, birds, or fish
- NT – Ventilation fans and equipment
- NT – Veterinarian services for animals, birds, and fish
- NT – Washers, fruit, vegetable, and egg
  - T – Water heater for cleaning dairy equipment and supplies
- NT – Watering devices
- NT – Waxers for fruits and vegetables
- NT – Weaners for productive animals
- NT – Weed spray used to protect farm crops
  - T – Welding equipment
- NT – Welding rods for use in repairing exempt farm equipment
- NT – Wheelbarrows
  - T – Windows
- NT – Wire for bailing
  - T – Wire for fencing
  - T – Wood stoves
  - T – Wrenches for maintenance activities
- NT – Wrapping supplies and containers which are non-returnable and used to deliver self-produced farm products

## PA DEPARTMENT OF REVENUE DISTRICT OFFICES

### **Altoona**

Suite 204  
Cricket Field Plaza  
615 Howard Avenue  
Altoona, PA 16601-4867  
**(814) 946-7310**

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### **Bethlehem**

44 East Broad Street  
Bethlehem, PA 18018-5998  
**(610) 861-2000**

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### **Erie**

448 West 11th Street  
Erie, PA 16501-1501  
**(814) 871-4491**

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### **Greensburg**

Second Floor  
15 West Third Street  
Greensburg, PA 15601-3003  
**(724) 832-5386**

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### **Harrisburg**

Lobby  
Strawberry Square  
Harrisburg, PA 17128-0101  
**(717) 783-1405**

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### **Johnstown**

425 Main Street  
Johnstown, PA 15901-1808  
**(814) 533-2495**

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### **New Castle**

103 South Mercer Street  
New Castle, PA 16101-3849  
**(724) 656-3203**

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### **Norristown**

Second Floor  
Stoney Creek Office Center  
151 West Marshall Street  
Norristown, PA 19401-4739  
**(610) 270-1780**

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### **Philadelphia**

Room 201  
State Office Building  
1400 West Spring Garden Street  
Philadelphia, PA 19130-4007  
**(215) 560-2056**

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### **Pittsburgh**

Room 104  
State Office Building  
300 Liberty Avenue  
Pittsburgh, PA 15222-1210  
**(412) 565-7540**

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### **Pottsville**

115 South Centre Street  
Pottsville, PA 17901-3047  
**(570) 621-3175**

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### **Reading**

Suite 239  
625 Cherry Street  
Reading, PA 19602-1186  
**(610) 378-4401**

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### **Scranton**

Room 305  
Samters Building  
101 Penn Avenue  
Scranton, PA 18503-1970  
**(570) 963-4585**

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### **Sunbury**

535 Chestnut Street  
Sunbury, PA 17801-2834  
**(570) 988-5520**

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### **Williamsport**

440 Little League Blvd.  
Williamsport, PA 17701-5055  
**(570) 327-3475**

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### **York**

140 North Duke Street  
York, PA 17401-1110  
**(717) 845-6661**

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*\*The locations of the listed district offices could change without notice.  
Please call to verify the location. Office hours are 8:30 a.m. to 5 p.m.*





PENNSYLVANIA  
DEPARTMENT OF  
**Revenue**

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