FILING YOUR ORGANIZATION'S TAX EXEMPTION STATUS FOR POWER SUPPLY

Certain businesses may be exempt from paying sales tax – including non-profits, schools, churches, hospitals, manufacturing facilities, and property owners. This quick reference sheet will provide you with the information you need to file for tax exemption in the states where we operate.

When to file:

In order to accurately process your tax-exempt status before your service begins, we recommend that you return the required form(s) to our tax exemption department, as well as your local utility (if you're billed by your utility on our behalf), as soon as possible. Once we receive the required form(s), it typically takes 10 days to set up your account(s) to be exempt. If you receive your first invoice before your exempt status has been processed, we will issue a credit on a future invoice for any previously billed sales tax. You may email completed forms to TaxSupport@nrg.com

What to file:

The following information (by state) identifies what we require to process your tax-exempt status. If you do not have access to the specific form(s) listed on this sheet, please contact the NRG Tax Team at TaxSupport@nrg.com to request the necessary form(s).

CALIFORNIA

We do not charge sales or use taxes in California.

CONNECTICUT

We accept the following tax exemption forms: CERT-115, CERT-119 and CERT-134.

DELAWARE

Delaware businesses are subject to gross receipts tax (GRT) only and there are no exemptions for GRT in the state.

DISTRICT OF COLUMBIA

The District of Columbia issues a certificate to tax exempt entities in the area.

ILLINOIS

Please submit the sales tax exemption form issued by the Illinois State Department of Revenue to your local utility company.

MAINE

The state issues non-profits and government entities a tax-exempt certificate. Manufacturers should submit an ST-P-70 certificate.

MARYLAND

We require a copy of your tax-exempt status form from the state, which can be obtained from the Maryland State Comptroller's office. To verify that your business is exempt, apply for exemption or obtain copies of your exemption form, please visit the Comptroller's website at www.marylandtaxes.com.

MICHIGAN

We accept the state sales tax exemption form 3370.

MASSACHUSETTS

We accept the following forms:

- For schools, government entities, churches and nonprofits, we accept the ST-5 form, along with the state-issued ST-2 form.
- For manufacturing facilities, we accept the ST-12 form.
- For residential entities (property owners and those who purchase power for residential use), we accept any documentation that provides proof that you are a tax-exempt entity.
- For small businesses, or customers with one to five employees, we accept the SBE form. *Please note: you must apply for this online through the MA state website and it expires every two years.*

NEW JERSEY

We accept the state-issued tax exemption form.

NEW YORK

We accept the following forms:

- ST-119.1: Exempt Organization Certificate
- ST-120.1: Contractor Exempt Purchase Certificate
- ST-121: New York State and Local Sales and Use Tax Exempt Use Certificate
- ST-12 3/AU297: NYS Direct Payment

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Let's get started.

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NEW YORK

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- ST-125: Farmer's and Commercial Horse Boarding Operator's Exemption Certificate
- TP-385: Certification of Residential Use of Energy Purchases
- DTF-801: Certificate of Individual Indian Exemption from state taxes on property or services delivered on a reservation

Please note: If you think that you may be exempt from gross receipts tax (GRT), please contact us at taxsupport@nrg.com. We will need your zip code plus four digits, along with the city and the county for the service locations that you believe are exempt from GRT.

OHIO

Please submit the State of Ohio Department of Taxation's Sales and Use Tax Blanket Exemption Certificate to your local utility company.

PENNSYLVANIA

We accept the Rev-1220 (or Pennsylvania Exemption Certificate) tax exempt form. Manufacturers must provide the percentage of their tax exemption in the notes section on this form.

Please note: In Pennsylvania, all customers are required to pay gross receipts tax (GRT).

RHODE ISLAND

Rhode Island does not charge sales tax however manufacturers may be exempt from gross earnings tax (GET). Please contact us at taxsupport@nrg.com for an exemption form.

TEXAS

We accept the state sales tax exemption form 01-339.

Please note: If you think that you may be exempt from gross receipts tax (GRT), please contact us at taxsupport@nrg.com so that we may confirm this.

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