

Blank Resale Certificates and Instructions  
to be sent back to the ISO

Please make sure your Participant ID Number is on each  
form

Forms can be sent via:

Secured e-mail: [billingdept@iso-ne.com](mailto:billingdept@iso-ne.com)

Mail: ISO New England Inc.  
One Sullivan Road Holyoke, MA 01040  
Attn: Billing Department

**STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES**



**REGULATIONS 1 & 23**

**Regulation No. 1  
RESALE CERTIFICATES**

Section 12-426-1

(a) The burden of proving that the sale, lease or rental of tangible personal property pursuant to Regulation 12-426-25 or a sale of a service taxable pursuant to Regulations 12-426 and 12-426-27 is not a sale at retail is upon the seller/lessor unless he takes a certificate from the purchaser that the property or service is purchased for resale.

The certificate shall be taken in good faith from a person engaged in selling or leasing tangible personal property or taxable services, who, at the time of purchase, intends to sell the property or services in the regular course of business or cannot then ascertain whether it will be so sold or not.

The certificate shall be substantially in the form prescribed in subsection (b). It shall in all cases be signed by the purchaser, bear his name and address and indicate the general character of the property or service sold by the purchaser in the regular course of his business. It shall also bear the number of the seller's permit held by the purchaser, but, if he is not required to hold a permit because he sells only property of a kind the sale of which is not taxable, e.g., food products for human consumption, or because he makes no

sales in this state, he should make an appropriate notation to that effect on the certificate in lieu of his seller's permit number.

(b) The form of the resale certificate\* is prescribed by the Commissioner of Revenue Services and copies of the same may be made and used by any seller of tangible personal property or services in accordance with this section:

Under "General Description of products to be purchased from the seller" there may appear (1) Either an itemized list of the particular property/service(s) to be purchased or leased for resale or (2) A general description of the kind of property to be purchased for resale. This certificate may be used for the purpose of a single purchase of commodities/services for resale; in such case (1) above applies, or it may be used as a blanket certificate for the purpose of a continuing line of purchases of commodities for resale in the regular course of business; in the latter case (2) above applies, and the certificate should be plainly marked "Blanket Certificate".

(c) The good faith of the seller will be questioned if he has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property, as, for example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling that kind of merchandise.

(d) Resale certificates shall be valid only for the period in which the purchaser is a reseller of the items covered in such certificate but should be renewed at least every three years from the date of issue.

(e) The terms "selling" and "purchasing" of tangible personal property or commodities also encompass leases or rentals of tangible personal property or commodities.

(f) Services may only be "sold" or "purchased" and not rented or leased.

\* The text of the certificate is reprinted in its entirety on the reverse side.

**Regulation No. 23  
RECORDS**

Section 12-426-23

(a) Each seller and retailer as defined in Chapter 219 of the General Statutes shall keep adequate and complete records of his business in this State showing:

(1) The gross receipts from the sale or lease of tangible personal property or from sale of services, including both taxable and nontaxable items and any services that are part of a sale.

(2) All deductions allowed by law and claimed in filing return.

(3) Total purchase price of all tangible personal property or services purchased or leased for resale or sublease, and the total purchased or leased for use and consumption in this State.

Such records shall include the normal books of account ordinarily maintained by the average prudent business man engaged in the activity in question, together with all bills, receipts, invoices, cash register tapes or other documents of original entry supporting the entries in the books of account as well as all schedules or working papers used in connection with the preparation of tax returns.

Failure to maintain such records will be considered evidence of negligence or intent to evade the tax and will result in the imposition of appropriate penalties.

\*(b) In the case of meals under one dollar, the retailer shall maintain such records to prove the actual sales of individual meals costing less than one dollar to support his claim for exemption; otherwise he will have to pay the tax on the gross receipts from all such meals.

(c) All such records shall be maintained for the Department of Revenue Services audits for a period of at least three years unless the destruction or other disposal of the sale is authorized by the Commissioner of Revenue Services, or his authorized representative in writing.

\*There is no longer an exemption from sales and Use Tax for meals under \$1.00.



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

SALES & USE TAX RESALE CERTIFICATE

Issued to (Seller)

Address

\_\_\_\_\_

I certify that Name of Firm (Buyer) is engaged as a registered

\_\_\_\_\_

Street Address or P.O. Box No.

\_\_\_\_\_

City State Zip

\_\_\_\_\_

- ( ) Wholesaler
- ( ) Retailer
- ( ) Manufacturer
- ( ) Lessor
- ( ) Other (specify)

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product to be resold, leased, or rented in the normal course of our business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

.....  
.....

City or state	State Registration or I.D. No.	City or State	State Registration or I.D. No.
_____	_____	_____	_____
City or state	State Registration or I.D. No.	City or State	State Registration or I.D. No.
_____	_____	_____	_____
City or state	State Registration or I.D. No.	City or State	State Registration or I.D. No.
_____	_____	_____	_____

I further certify that if any property so purchased tax free is used or consumed by the firm as to make it subject to a sales or use tax we will pay the tax due direct to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until cancelled by us in writing or revoked by the city or state.

General description of products to be purchased from the seller:

\_\_\_\_\_

I declare under the penalties of false statement that this certificate has been examined by me and to the best of my knowledge and belief is a true, correct and complete certificate.

Authorized Signature \_\_\_\_\_  
(Owner, Partner or Corporate Officer) Title Date



# Form ST-4 Sales Tax Resale Certificate

Name of purchaser Account ID number or Federal ID number

Address

City/Town State Zip

Type of business in which purchaser is engaged:

Type of tangible personal property or service being purchased (be as specific as possible):

Name of vendor from whom tangible personal property or services are being purchased:

Address City/Town State Zip

I hereby certify that I hold a valid Massachusetts Vendor's Registration, issued by the Commissioner of Revenue, pursuant to Massachusetts General Laws, Chapter 64H, section 7, and that I am in the business of selling the kind of tangible personal property or services being purchased under this certificate, and that I intend to sell such property or services in the regular course of my business.

**Signed under the penalties of perjury.**

Signature of purchaser Title Date

**Check applicable box:**  Single purchase certificate  Blanket certificate

### Notice to Vendors

1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.
2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.
3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.
4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.
5. The vendor must retain this certificate as part of his/her permanent tax records.

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, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.**

### Notice to Purchasers

1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.
2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to [mass.gov/dor](http://mass.gov/dor) and click on MassTaxConnect to complete an online application for registration.
3. This certificate must be signed by and bear the name and address of the purchaser and his/her Account ID number or Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.
5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.
6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.

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



# FORM S-3 Instructions

## Vermont Sales Tax Exemption Certificate for Purchases for Resale, by Exempt Organizations, and by Direct Pay Permit

**This exemption certificate *does not* apply to contractors.**

### General Information

**Please print in BLUE or BLACK ink only.**

This exemption certificate applies to the following:

- Purchase(s) of tangible personal property for the purpose of resale
- Purchase(s) by an organization which is designated as a 501(c)(3) by the Internal Revenue Service, or agricultural organizations qualified for exempt status under § 501(c)(5) when presenting agricultural fairs, field days, or festivals
- Purchase(s) by a Federal or Vermont governmental unit (direct payment)
- Purchase(s) using a Direct Pay Permit
- Purchase(s) by a volunteer fire department, ambulance company, or rescue squad

**Please note:** Civic, social, recreational, and business league organizations are not 501(c)(3) organizations, and therefore cannot make exempt purchases.

### Accepting an Exemption Certificate in “Good Faith”

The buyer must present to the seller an accurate and properly executed exemption certificate for the exempted sale. The responsibility is on the seller to determine if the buyer is submitting the exemption certificate in “good faith.” This requires the seller to be familiar with Vermont Sales and Use Tax law and regulations, including exemptions, that apply to the seller’s business. If the buyer provides a certificate that is not valid, i.e., the item purchased does not qualify for the exemption, this is not in good faith and the seller should not accept the certificate. When the seller accepts the certificate in good faith, the seller is not liable for collecting and remitting Vermont Sales Tax.

An exemption certificate is received at the time of sale in good faith when all of the following conditions are met:

- The certificate contains no statement or entry which the seller knows, or has reason to know, is false or misleading.
- The certification is on an exemption form issued by the Vermont Department of Taxes or a form with substantially identical language.
- The certificate is signed, dated and complete (all applicable sections and fields completed).
- The property purchased is of a type ordinarily used for the stated purpose, or the exempt use is explained.

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**Burden of Proof**

The burden of proof is on the seller to demonstrate the certificate was taken in good faith. If the seller cannot provide an exemption certificate showing that the sale was exempt, the Department will seek to collect tax from the seller. If, however, the seller can prove the buyer's claim for the exemption was false, the Department will seek to collect the tax from the buyer.

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**Obtaining the Exemption Certificate**

The seller must obtain an exemption certificate from the buyer either prior to or at the time of the sale. If the certificate is not available at the time of sale, the seller has 90 days after the sale to obtain a fully executed certificate, accepted in good faith.

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**Retaining the Exemption Certificate**

Sellers must retain exemption certificates for at least three years from the date of the last sale covered by the certificate to document why the tax was not collected from the buyer.

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**Multiple Purchase Exemption Certificates**

If the buyer presents a "Multiple Purchase" exemption certificate to the seller, it may be used only when purchasing *tangible personal property for use as indicated on this exemption certificate*. For each purchase covered by the exemption certificate, the sales slip or invoice must show the buyer's name and address sufficient to link the purchase to the exemption certificate on file.

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**Other types of exemption certificates that may be applicable are available on our website at [tax.vermont.gov/business-and-corp/nonprofit-and-exempt-organizations/exemption-certificates/](http://tax.vermont.gov/business-and-corp/nonprofit-and-exempt-organizations/exemption-certificates/). For questions regarding how these exemption certificates may be properly applied, please contact the Vermont Department of Taxes at (802) 828-2551.**

## UNIFORM SALES & USE TAX RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales/use tax, subject to the instructions and notes on pages 2–6. The issuing Buyer and the recipient Seller have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time. This form was revised as of October 14, 2022.

Issued to Seller: \_\_\_\_\_

Address: \_\_\_\_\_

I certify that:

Name of Firm (Buyer): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

is engaged or is registered as a

Wholesaler

Retailer

Manufacturer

Seller

Lessor (see notes on pages 2–4)

Other (Specify) \_\_\_\_\_

and is registered for sales/use tax with the below-listed states and cities within which Seller would deliver purchases to Buyer and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. Buyer is in the business of wholesaling, retailing, manufacturing, leasing (renting), or selling the following:

Description of Business: \_\_\_\_\_

General description of tangible property or taxable services to be purchased from the Seller: \_\_\_\_\_

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AK/ARSSTC <sup>1</sup>		MO <sup>19</sup>	
AL <sup>2</sup>		NE	
AR		NV <sup>20</sup>	
AZ <sup>3</sup>		NJ	
CA <sup>4</sup>		NM <sup>5,21</sup>	
CO <sup>5,6</sup>		NC <sup>22</sup>	
CT <sup>7</sup>		ND	
FL <sup>8</sup>		OH <sup>23</sup>	
GA <sup>9</sup>		OK <sup>24</sup>	
HI <sup>5,10</sup>		PA <sup>25</sup>	
ID <sup>11</sup>		RI <sup>26</sup>	
IL <sup>5,12</sup>		SC	
IA		SD <sup>27</sup>	
KS <sup>13</sup>		TN <sup>28</sup>	
KY <sup>14</sup>		TX <sup>29</sup>	
ME <sup>15</sup>		UT	
MD <sup>16</sup>		VT <sup>30</sup>	
MI <sup>17</sup>		WA <sup>31</sup>	
MN <sup>18</sup>		WI <sup>32</sup>	

I further certify that if any property or service so purchased tax-free is used or consumed by Buyer so as to make it subject to sales/use tax, Buyer will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that Buyer may hereafter give to Seller, unless otherwise specified, and shall be valid until canceled by Buyer in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

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

(Owner, Partner, or Corporate Officer, or other authorized signer of Buyer)

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## INSTRUCTIONS

In order to comply with state and local sales tax law requirements, the Seller must have in its files a properly completed exemption certificate from all of its customers (Buyers) who claim a sales/use tax exemption. If the Seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

Generally, a Buyer must be registered as a retailer for sales/use tax in states where the Buyer has sales/use tax nexus. The sales/use tax registration number for the state should be entered on this certificate in the box for that state. A Buyer has sales/use tax nexus in a state if the Buyer has physical presence in that state or has made sufficient sales to customers in that state to have sales/use tax economic nexus. The threshold of sales activity needed to establish sales/use tax economic nexus may differ by state. If the Buyer is entitled to claim a resale sales tax exemption or exclusion, the Buyer should complete the certificate and send it to the Seller at the time of purchase or as soon thereafter as possible. If the Buyer purchases tax free for a reason other than resale, ingredient or component exemption, the Buyer cannot use this form and must provide to the Seller the proper state exemption certificate for that specific exemption.

Caution: Misuse of this certificate by Buyer, Seller, lessor, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue or accept a certificate in some states or cities.

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Notes:

1. Alaska Remote Sellers Sales Tax Commission (ARSSTC): This certificate is valid as a resale certificate only if it contains the purchaser's name, address, signature and either the purchaser's ARSSTC Remote Reseller Certificate of Exemption number or the purchaser's resale certificate number issued by the local taxing jurisdiction. The purchaser should also provide a general description of the tangible personal property or taxable services that are being purchased from the seller. The purchaser's claim for exemption may be verified by calling the ARSSTC at 907-790-5300.
2. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
3. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
4. California:
  - a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
  - b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.
  - c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate in good faith.
  - d) A valid resale certificate is effective until the issuer revokes the certificate.
5. Colorado, Hawaii, Illinois, and New Mexico: these states do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
6. Colorado: Sellers should review 1 Code Colo. Regs. 201-1, Rule 39-26-105-3 (Documenting Exempt Sales) prior to accepting this form. The Colorado Department of Revenue collects and administers the state sales and use taxes and the sales and use taxes of certain cities, counties, and special districts (see department publication DR 1002). Use of this form (along with the other documentation required by department rule) is acceptable for taxes administered by the Colorado Department of Revenue. This form may not be accepted by self-collecting Colorado home-rule cities. Sellers are advised to contact those cities directly for further instruction.
7. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and regulations and administrative pronouncements pertaining to resale certificates. The good faith of the seller will be questioned if it has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property, as, for example, knowledge that the purchaser of particular merchandise (or service) is not engaged in the business of selling that kind of merchandise (or service).
8. Florida: Allows the Multistate Tax Commission's Uniform Sales and Use Tax Resale Certificate – Multijurisdiction for tax-exempt purchases for resale; however, the selling dealer must also obtain a resale

authorization number from the Florida Department of Revenue at [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates), or by calling 877-357-3725, and entering the purchaser's Florida *Annual Resale Certificate* number.

9. Georgia: a) The purchaser's state-of-registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.  
  
b) The certificate relieves the seller from the burden of proof on sales for resale if the seller acquires from the purchaser a properly completed certificate, taken in good faith, from a purchaser who:
  - (i) Is engaged in the business of selling tangible personal property;
  - (ii) Has a valid sales tax registration number at the time of purchase and has listed his or her sales tax number on the certificate; and
  - (iii) At the time of purchasing the tangible personal property, the seller has no reason to believe that the purchaser does not intend to resell it in his or her regular course of business.
10. Hawaii: Allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no-tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
11. Idaho: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it complies with Idaho Code Section 63-3622(c).
12. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405 (Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale). Illinois does not have an exemption for sales of property for subsequent lease or rental, except as follows: (i) a motor vehicle that is used for automobile renting subject to the Automobile Renting Occupation and Use tax Act (35 ILCS 120/2-5(7)) and (ii) merchandise that the purchaser certifies is purchased to be rented subject to the Rental Purchase Agreement Occupation and Use Tax Act (35 ILCS 120/2-5(43)). Buyers purchasing items for lease or rental that meet either of these two exceptions should not use this Uniform Sales and Use Tax Resale Certificate, but instead must provide to Sellers proof of registration for the Automobile Renting Occupation and Use Tax or the Rental Purchase Agreement Occupation and Use Tax, as appropriate, and, in the case of the Rental Purchase Agreement Occupation and Use Tax, should use Form ST-261 (Exemption Certificate for Property Subject to Rental Purchase Agreement Tax). The use of this certificate for claiming resale purchases of services does not have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine whether the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

13. Kansas: Purchaser must enter a valid Kansas Registration Number issued by the Kansas Department of Revenue. Exemption certificates must be obtained from the purchaser at the time of the sale, but no later than 90 days subsequent to the date of sale. This resale certificate may only be used as a resale exemption certificate or ingredient or component part exemption certificate. This resale certificate may not be used by contractors to purchase materials without sales tax. This resale certificate may not be used by Manufacturing Companies to purchase machinery and equipment without sales tax. See Kansas Certificate ST-201. This resale certificate need not be renewed or updated when there is a recurring business relationship between the buyer and seller. A recurring business relationship exists when a period of no more than 12 months elapses between sales transactions. This resale certificate cannot

be used by contractors to purchase labor services from other contractors without tax.

14. Kentucky: a) Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of admissions. b) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270.
- c) The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
15. Maine: This state does not have an exemption for sales of property for subsequent lease or rental. This certificate is not valid for use by manufacturers purchasing tangible personal property that becomes an ingredient or component part of a product manufactured by the manufacturer. Please use Maine's Industrial Users Exemption Certificate (ST-A-117).
16. Maryland: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Md Tax – Gen § 11-408(b). All claims for the resale exclusion, even those made with this certificate, must include the Buyer's Maryland sales and use tax registration number. Certificates without a Maryland sales and use tax registration number will not be honored by the State. However, in lieu of a sale and use tax registration number, sellers may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland sales and use tax registration numbers, exemptions, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at [www.marylandtaxes.gov](http://www.marylandtaxes.gov).
17. Michigan: Blanket certificates are effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. A seller who receives and maintains a record of a properly completed certificate is not generally liable for sales or use tax on the transaction, even if a purchaser improperly claims an exemption. There are certain limited situations in which a seller can be liable for the tax, such as those involving fraud on the part of the seller. For more information, see revenue Administrative Bulletin (RAB) 2016-14.
18. Minnesota: Purchaser's Minnesota tax identification number should be inserted into the row labeled "MN" in the state chart on page 1. If purchaser does not have a Minnesota tax identification number, the following are acceptable:
- Purchaser's tax identification number issued by a state other than Minnesota and the name of the state;
- Purchaser's federal Employer identification Number;  
The number of Purchaser's valid state-issued driver's license, or a valid state-issued identification number, along with the state of issue.
- Purchaser must identify purchaser's type of business using Minnesota's business-type coding system. Check the correct box near the top of page 1. If you check the box labeled "Other," provide the appropriate Minnesota business code in the space following the "Other" check box. You can find a list of Minnesota business codes on the Minnesota exemption certificate (Form ST3).
- Purchaser must update the certificate data, as necessary, if this certificate is to be used as a blanket exemption certificate for continuing future purchases.  
Note that Minnesota allows this certificate to be used to claim a resale exemption only.  
It does not permit this certificate to be used to claim any other type of exemption. To claim an exemption other than resale, use the Minnesota exemption certificate (Form ST3) or the Streamlined Sales Tax Governing Board exemption certificate (Form F0003).
19. Missouri: a) Purchasers who improperly purchase property or services sales-tax free using this certificate may be required to pay the tax, interest, additions to tax, or penalty.  
b) Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.

20. Nevada: a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of NRS 372.165, NRS 372.170, NRS 372.175 and NRS 372.180 regarding sales tax, and NRS 372.235, NRS 372.240 and NRS 372.245 regarding use tax .
- b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.
- c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate.
- d) A valid resale certificate is typically effective until the issuer revokes the certificate, but periodic renewal of the certificate is recommended.
- e) Contractors are generally considered consumers of tangible personal property pursuant to NAC 372.200 and are unable and should not use this certificate, and Sellers should not accept it from a contractor.
21. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale of tangible personal property provided:
- a) this certificate was not issued by the State of New Mexico;
- b) the buyer is not required to be registered in New Mexico; and
- c) the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component of a manufactured product.
22. North Carolina: This certificate is not valid as an exemption certificate if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.
23. Ohio: a) The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
- b) If no certificate is provided or obtained from the buyer at the time of the sale or within ninety days after the date on which such sale is consummated, it shall be presumed that the tax applies.
24. Oklahoma: Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession within ninety (90) days subsequent to the date of sale and must accept the documentation in good faith. The specific documentation required under OAC 710:65-7-6 is: Written certification containing the purchaser's name, address, type of business, sales tax permit number, and the signature of the purchaser. OAC 710:65-7-8.
- Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
25. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate subject to the provisions of 61 PA Code §32.3. The buyer should enter their eight-digit Pennsylvania Sales and Use Tax license number. If the buyer does not have a Pennsylvania Sales and Use Tax license number, they must provide an explanation as to why they are not licensed.
26. Rhode Island: Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. It does not permit this certificate to be used to claim any other type of exemption.
27. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:

- (b) The purchaser of the service does not use the service in any manner; and
- (c) The service is delivered or resold to the customer without any alteration or change.

28. Tennessee: This certificate may only be used to claim a resale exemption for purchases of tangible personal property or taxable services, amusements, or digital products that are for resale; or a component part of a manufactured, assembled, processed, or refined product that is for resale. This certificate may not be used to claim any other type of exemption in Tennessee.

A Tennessee supplier that sells tangible personal property or taxable services to an out-of-state dealer for resale and drop ships the goods to the out-of-state dealer's Tennessee customer, may accept a resale certificate issued by another state, a fully completed Streamlined Sales and Use Tax Exemption Certificate, or the Uniform Sales and Use Tax Resale Certificate – Multijurisdiction that includes the sales tax ID number issued by the other state to make drop shipped sales for resale without tax. See important notice 22-01 Drop Shipment Rule Repealed for more information.

Any tangible personal property or other taxable item or service purchased without the payment of tax using this resale certificate, that is later used or consumed in any manner by the buyer, or is given away, must be reported and the tax paid directly to the Tennessee Department of Revenue.

- 29. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.
- 30. Vermont: The reseller must be registered to collect Vermont sales tax. Vermont allows this certificate to be used to claim a resale exemption for goods only, not component parts to a service. It is not to be used by contractors. Vermont's manufacturing exemption is limited to property consumed in the manufacturing process, used directly and exclusively in the manufacturing process, or packaging or shipping materials for use by a manufacturer or wholesale distributor. Any other uses and the use for any other exemptions is not permitted.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

- 31. Washington: Buyer acknowledges that in addition to the amount of tax due, the misuse of this form may result in interest and penalties being imposed by law.
- 32. Wisconsin: Allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.

## **Frequently Asked Questions Uniform Sales and Use Tax Certificate – Multijurisdictional**

- **To whom do I give this certificate?**
- **Can I register for multiple states simultaneously?**
- **I have received this certificate from my customer. What do I do with it?**
- **Am I the Buyer or the Seller?**
- **What is the purpose of this certificate?**
- **How do I fill out the certificate?**
- **What information goes on the line next to each state abbreviation?**
- **What if I don't have an ID number for any (or some) state(s)?**
- **Who should use this certificate?**
- **Can I use this certificate?**
- **Which states accept the certificate?**
- **I am based in, buying from, or selling into Maine. Can I use this certificate?**
- **I am a drop shipper. Can I use this certificate?**
- **Do I have to fill this certificate out for every purchase?**
- **Can this certificate be used as a blanket certificate?**
- **Who determines whether this certificate will be accepted?**
- **I have been asked to accept this certificate. How do I know whether I should accept it?**
- **Is there a more recent version of this certificate?**
- **To whom should I talk to for more information?**

### **To whom do I give this certificate?**

If you are purchasing goods for resale, you will give this certificate to your vendor, so that your vendor will not charge you sales tax.

If you are selling goods for resale, and you have received this certificate from your buyer, you will keep the certificate on file.

### **Can I register for multiple states simultaneously?**

A buyer must be registered as a retailer for sales/use tax in states where the buyer has sales/use tax nexus in a state. Registration in each state must be done separately with that state. See the state tax agency's website. The Federal Tax Administrators (FTA) maintains a centralized list of links to state agency websites: <https://taxadmin.memberclicks.net/state-tax-agencies>. The Streamlined Sales Tax Governing Board, Inc. maintains a centralized registration system that can be used to register in states that are members. For more information, see [www.streamlinedsalestax.org](http://www.streamlinedsalestax.org).

### **I have received this certificate from my customer. What do I do with it?**

Once you have examined the certificate and you have accepted it, you will keep it on file as prescribed by applicable state laws. The relevant state will generally be the state where you are located, or the state where the sales transaction took place.

### **Am I the Buyer or the Seller?**

If you are purchasing goods for resale, you are the Buyer. If you are selling goods to a buyer who is purchasing them for resale, you are the Seller.

**What is the purpose of this certificate?**

This certificate is to be used as supporting documentation that the Seller should not collect sales tax because the good or service sold to the Buyer, is exempt from the tax as a sale for resale or as an ingredient or component of a product manufactured by the Buyer and to be resold.

**How do I fill out the certificate?**

The individual filling out the certificate is referred to as the Buyer. The first two lines, “Issued to Seller” an “Address”, should be filled in with the name and address of the Seller. The rest of the information refers to the Buyer (name and address of Buyer, business engaged in, description of business, property or services to be purchased). The line next to each state abbreviation should be filled out with the relevant state ID number.

**What information goes on the line next to each state abbreviation?**

The line next to each state abbreviation should be filled in with the relevant state ID number. This will be the sales/use tax registration or resale authorization number issued by the state (see next FAQ for an exception). For example, on the line next to AL, provide the sales/use tax registration number issued by Alabama. The relevant registration number may be given various names in the different states. Some of the terms for this number are State Registration or Seller’s Permit Number. Regardless of the name, this will be a number that has been issued by the state to the Buyer (see next FAQ for an exception). This number is generally associated with the reseller’s authority to collect and remit sales/use tax.

**What if I don’t have a registration number for any (or some) state(s)?**

The states vary in their rules regarding requirements for a reseller exemption or exclusion. Some states require that the reseller (Buyer) be registered to collect sales tax in the state where the reseller makes its purchase. Other states will accept the certificate if the registration number is provided for some other state (such as the resident state of the Buyer). You should check with the relevant state to determine whether you meet the requirements of that state.

**Who should use this resale certificate?**

A Buyer who is registered in one of the states listed on the resale certificate may be able to use this certificate to make purchases of tangible property or taxable services that are for resale tax-exempt. States vary in their policies for use of this certificate. Questions regarding your specific eligibility to use this certificate should be addressed to the revenue department of the relevant state.

**Can I use this resale certificate?**

The states vary in their rules for use of this resale certificate. You should check with the relevant state to determine whether you can use this resale certificate for purchases from sellers registered in that state. The footnotes to the certificate provide some guidance; however, the Multistate Tax Commission cannot guarantee that any state will accept this certificate. States may change their policies without informing the Multistate Tax Commission.

**Which states accept the certificate?**

States listed on the certificate have accepted this certificate. States may change their policies for acceptance of the certificate without notifying the Multistate Tax Commission. You may check with the relevant state to determine the current status of the state’s acceptance policy. See next FAQ.

**I am based in, buying from, or selling into Maine. Can I use this certificate?**

Please contact Maine Revenue Services.

**I am a drop shipper. Can I use this certificate?**

If you are the Buyer and your Seller ships directly to your customers, you may be able to use this certificate because you are a reseller. However, your Seller may be unwilling to accept this certificate if you are not

registered to collect sales tax in the state(s) where your customers are located.

If you are the Seller, and you have nexus with the state(s) into which you are shipping to your Buyer's customers, you may be required by such state(s) to remit sales tax on those sales if your Buyer is not registered to collect sales tax.

**Do I have to fill this resale certificate out for every purchase?**

In many cases, this certificate can be used as a blanket certificate, so that you will only need to fill it out once for each of your Sellers. Some states require periodic replacement with a renewed certificate (see notes on certificate).

**Can this resale certificate be used as a blanket certificate?**

In many states this certificate can be used as a blanket certificate. You should verify this with the applicable state. A blanket certificate is one that can be kept on file for multiple transactions between a specific Buyer and specific Seller.

**Who determines whether this resale certificate will be accepted?**

The Seller will determine whether it will accept the certificate from the Buyer. The applicable state will determine whether a certificate is acceptable for the purpose of demonstrating that sales tax was properly exempted. The applicable state will generally be the state where the Seller is located or has nexus or the state where the sales transaction took place, or where the Buyer is located. The Multistate Tax Commission does not determine whether this certificate will be accepted either by the Seller or the applicable state.

**I have been asked to accept this resale certificate. How do I know whether I should accept it?**

You should contact your state revenue department if you are not familiar with the policies regarding acceptance of resale certificates.

In order for the certificate to be accepted in good faith by the Seller, Seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise care could be held liable for the sales tax due in some states.

**Is there a more recent version of this certificate?**

No. The most recent version is posted on our website (revised as of October 14, 2022). You may have seen a version that has been modified in an unauthorized manner. You should not use any version other than the one available on our website.

**Whom should I talk to for more information?**

For information regarding whether the certificate will be accepted in the applicable state, you should contact the revenue department of that state. The Multistate Tax Commission's [Member States](#) webpage has links to revenue department websites.





# Streamlined Sales Tax Certificate of Exemption

**Do not send this form to the Streamlined Sales Tax Governing Board. Send the completed form to the seller and keep a copy for your records.**

This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

**1.** Check if this certificate is for a single purchase. Enter the related invoice/purchase order # \_\_\_\_\_.

**2.** A. Purchaser's name \_\_\_\_\_

B. Business address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Country \_\_\_\_\_ Zip code \_\_\_\_\_

C. Name of seller from whom you are purchasing, leasing or renting \_\_\_\_\_

D. Seller's address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Country \_\_\_\_\_ Zip code \_\_\_\_\_

\_\_\_\_\_

**3. Purchaser's type of business.** Check the number that best describes your business.

- |   |                                   |                                       |
|---|-----------------------------------|---------------------------------------|
| 01 Accommodation and food services            | 08 Real estate                    | 15 Professional services              |
| 02 Agriculture, forestry, fishing, hunting    | 09 Rental and leasing             | 16 Education and health-care services |
| 03 Construction                               | 10 Retail trade                   | 17 Nonprofit organization             |
| 04 Finance and insurance                      | 11 Transportation and warehousing | 18 Government                         |
| 05 Information, publishing and communications | 12 Utilities                      | 19 Not a business                     |
| 06 Manufacturing                              | 13 Wholesale trade                | 20 Other (explain)                    |
| 07 Mining                                     | 14 Business services              |                                       |

**4. Reason for exemption.** Check the letter that identifies the reason for the exemption.

- |  |   |
|--|---|
| A Federal government (Department) * _____  | H Agricultural Production *             |
| B State or local government (Name) * _____ | I Industrial production/manufacturing * |
| C Tribal government (Name) * _____         | J Direct pay permit *                   |
| D Foreign diplomat # _____                 | K Direct Mail *                         |
| E Charitable organization *                | L Other (Explain) _____                 |
| F Religious organization *                 | M Educational Organization *            |
| G Resale *                                 |   |

\* see Instructions on back (page 2)

**5. Identification (ID) number:** Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID number	State/Country	Reason	ID number	State/Country	Reason
AR	_____	_____	NV	_____	_____
GA	_____	_____	OH	_____	_____
IA	_____	_____	OK	_____	_____
IN	_____	_____	RI	_____	_____
KS	_____	_____	SD	_____	_____
KY	_____	_____	TN	_____	_____
MI	_____	_____	UT	_____	_____
MN	_____	_____	VT	_____	_____
NC	_____	_____	WA	_____	_____
ND	_____	_____	WI	_____	_____
NE	_____	_____	WV	_____	_____
NJ	_____	_____	WY	_____	_____

**6.** I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser \_\_\_\_\_ Print name \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

## Streamlined Sales and Use Tax Exemption Certificate Instructions

**Sections 1-6 are required information. A signature is not required if in electronic form.**

**Section 1:** Check the box for a single purchase and enter the invoice number. If the box is not checked, this certificate is considered a blanket certificate and remains effective until cancelled by the purchaser if purchases are no more than 12 months apart, unless a longer period is allowed by a state.

**Section 2:** Enter the purchaser's and seller's name, street address, city, state, country and zip code.

**Section 3 Type of Business:** Check the number that best describes the purchaser's business or organization. If none of the categories apply, check 20 and provide a brief description.

**Section 4 Reason for Exemption:** Check the letter that identifies the reason for the exemption. If the exemption you are claiming is not listed, check "L Other" and provide a clear and concise explanation of the exemption claimed. Not all states allow all exemptions listed on this form. The purchaser must check with that state for exemption information and requirements.

**Section 5 Identification ID Number:**

### **Purchaser's Instructions:**

Enter the ID number as required in the instructions below for each state in which you are claiming an exemption. Identify the state or if a foreign ID, the country the ID number is from. If multiple exemption reasons are being claimed enter the letters identifying the reasons for exemption as listed in Section 4 for each state.

**ID Numbers for Exemptions *other than resale*:** You are responsible for ensuring that you are eligible for the exemption in the state you are claiming the tax exemption. Provide the ID number to claim exemption from sales tax that is required by the taxing state. Check with that state to determine your exemption requirements and status.

Foreign diplomats and consular personnel must enter their individual tax identification number shown on their sales tax exemption card issued by the United States Department of State's Office of Foreign Missions.

**ID Numbers for *Resale Purchases (Including Drop Shipments)*:** If you are claiming a purchase is not subject to tax because it is for resale (Exemption Reason G.) and you are:

- 1. Required to be registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by that state. If claiming exemption in OH and registration is not required in the state, enter any tax ID number issued by OH. If claiming exemption in MI and registration is not required in the state, enter "Not Required".
- 2. Not registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by any state.
- 3. Not required to register for sales tax and you do not have a sales tax identification number from any state:** Enter  
-Your FEIN.  
-If you do not have a FEIN, enter a different state-issued business ID number.  
-If you do not have any state-issued business ID number or FEIN, enter your state driver's license number.
- 4. A foreign purchaser and you do not have an ID number described in 1, 2 or 3:** The following states will accept the tax ID number (e.g., VAT number) issued by your country: AR, IN, KS, KY, ND, NJ, OK, RI, SD, TN, UT, WA, WY. All other states require an ID number as listed in 1, 2 or 3.

**If you do not have any of the ID numbers listed in 1 thru 4:** You are not required to list an ID number for the following states: NE, OH, SD, WI. Enter "Not Required" and the reason for exemption for that state. All other states require an ID number.

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### **Seller's Instructions**

**The seller is not required to verify the purchaser's ID number or determine the purchaser's registration requirements.** (Georgia requires the seller verify the purchaser's ID number.) The seller is required to maintain proper records of exempt transactions and provide those records to the state when requested in the form in which it is maintained. These certificates may be provided in paper or electronic format.

The seller is not liable for any tax, interest, or penalty if the purchaser improperly claims an exemption or provides incorrect information on the certificate, provided all the following conditions are met:

1. The fully completed exemption certificate is provided to the seller at the time of sale or within 90 days subsequent to the date of sale;
2. The seller did not fraudulently fail to collect the tax due; and
3. The seller did not solicit customers to unlawfully claim an exemption.

**Note:** A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

**Drop Shipper Instructions:** The drop shipper may accept an ID number to claim the resale exemption as provided above in the Purchaser's Instructions. The ID number may include an ID number issued by another state. This may result in the same ID number being used for multiple states to claim the resale exemption (e.g., a retailer or marketplace seller may only be required to register for sales tax in one state).