

5 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

Fax: 413-535-4024

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.

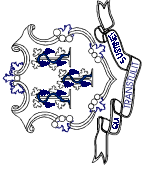
Such records shall include the normal books of account ordinarily maintained by the average prudent business man engaged in the activity in question, together with all bills, receipts, invoices, cash register tapes or other documents of original entry supporting the entries in the books of account as 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
() Wholesaler
() Retailer
() Manufacturer
() Lessor
() Other (specify) _____
Street Address or P.O. Box No. _____
City State Zip _____

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 _____ Title _____ Date _____
(Owner, Partner or Corporate Officer)



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 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.



STATE OF RHODE ISLAND
DEPARTMENT OF REVENUE – DIVISION OF TAXATION
SALES AND USE TAX

RESALE CERTIFICATE

I HEREBY CERTIFY under penalties of perjury that I hold valid Permit to Make Sales at Retail No. _____ issued pursuant to the Rhode Island Sales and Use Tax Act, that I am engaged in the business of selling _____; that the tangible personal property described herein which I shall purchase from:

will be resold by me in the form of tangible personal property; provided, however, that in the event any of such property is used for any purpose other than retention, demonstration or display while holding it for sale in the regular course of business, it is understood that I am required by the above Act to report and pay tax, measured by the purchase price of such property.

Description of property to be purchased:

Name of Purchaser: _____

Address _____

dated _____, 20____

Signature _____

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. 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.

1. Check if you are attaching the Multi-state Supplemental form.
 If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
2. Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3. **Please print**

Name of purchaser _____

| | | | |
|------------------------|------------|-------------|----------------|
| Business Address _____ | City _____ | State _____ | Zip Code _____ |
|------------------------|------------|-------------|----------------|

| | | |
|---------------------------------|----------------------|------------------------|
| Purchaser's Tax ID Number _____ | State of Issue _____ | Country of Issue _____ |
|---------------------------------|----------------------|------------------------|

| | | | |
|---|------|--|-------------------------|
| If no Tax ID Number | FEIN | Driver's License Number/State Issued ID Number | Foreign diplomat number |
| Enter one of the following: _____ _____ _____ | | | |
| Name of seller from whom you are purchasing, leasing or renting _____ | | State of Issue: _____ | Number _____ |

| | | | |
|------------------------|------------|-------------|----------------|
| Seller's address _____ | City _____ | State _____ | Zip code _____ |
|------------------------|------------|-------------|----------------|

4. **Type of business.** Circle the number that describes your business
- | | |
|---|---|
| <p>01 Accommodation and food services</p> <p>02 Agricultural, forestry, fishing, hunting</p> <p>03 Construction</p> <p>04 Finance and insurance</p> <p>05 Information, publishing and communications</p> <p>06 Manufacturing</p> <p>07 Mining</p> <p>08 Real estate</p> <p>09 Rental and leasing</p> <p>10 Retail trade</p> | <p>11 Transportation and warehousing</p> <p>12 Utilities</p> <p>13 Wholesale trade</p> <p>14 Business services</p> <p>15 Professional services</p> <p>16 Education and health-care services</p> <p>17 Nonprofit organization</p> <p>18 Government</p> <p>19 Not a business</p> <p>20 Other (<i>explain</i>) _____</p> |
|---|---|

5. **Reason for exemption.** Circle the letter that identifies the reason for the exemption.
- | | |
|---|---|
| <p>A Federal government (<i>department</i>) _____</p> <p>B State or local government (<i>name</i>) _____</p> <p>C Tribal government (<i>name</i>) _____</p> <p>D Foreign diplomat # _____</p> <p>E Charitable organization # _____</p> <p>F Religious or educational organization # _____</p> <p>G Resale # _____</p> | <p>H Agricultural production # _____</p> <p>I Industrial production/manufacturing # _____</p> <p>J Direct pay permit # _____</p> <p>K Direct mail # _____</p> <p>L Other (<i>explain</i>) _____</p> |
|---|---|

6. **Sign here.** *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 Here _____ | Title _____ | Date _____ |
|---|-----------------------|-------------|------------|

Name of Purchaser

| STATE | Reason for Exemption | Identification Number (If Required) |
|-------|----------------------|-------------------------------------|
| AR | | |
| GA | | |
| IA | | |
| IN | | |
| KS | | |
| KY | | |
| MI | | |
| MN | | |
| NC | | |
| ND | | |
| NE | | |
| NJ | | |
| NV | | |
| OH | | |
| OK | | |
| RI | | |
| SD | | |
| TN | | |
| UT | | |
| VT | | |
| WA | | |
| WI | | |
| WV | | |
| WY | | |

SSUTA Direct Mail provisions are not in effect for Tennessee.

The following nonmember states will accept this certificate for exemption claims that are valid in their respective state. SSUTA Direct Mail provisions do not apply in these states.

| | | |
|----|--|--|
| XX | | |
| XX | | |
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| XX | | |
| XX | | |



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF REVENUE
DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908-5800

**SALES AND USE TAX
WHOLESALE'S - RESALE CERTIFICATE**

I **HEREBY CERTIFY** under penalties of perjury that I am engaged in the business of selling

_____ **AT WHOLESALE ONLY**; and the tangible property described herein which I shall purchase from:

_____ will be resold by me in the form of tangible personal property; provided, however, that in the event any such property is used for any purpose other than retention, demonstration or display while holding it for sale in the regular course of business, it is understood that I am required by the Rhode Island Sales and Use Tax Act to report and pay tax, measured by the purchase price of such property.

Description of property to be purchased:

| | | | |
|-------------------|--|------------------|----------|
| NAME OF PURCHASER | | | |
| TITLE | | TELEPHONE NUMBER | |
| STREET | | | |
| CITY OR TOWN | | STATE | ZIP CODE |
| SIGNATURE | | | DATE |

UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 2–4. The issuer and the recipient 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.

Issued to Seller: _____

Address: _____

I certify that:

Name of Firm (Buyer): _____

Address: _____

is engaged as a registered

Wholesaler

Retailer

Manufacturer

Seller (California)

Lessor (see notes on pages 2–4)

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, or ingredients or components of a new product or service¹ to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) 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 |
|--------------------|--|--------------------|--|
| AL ¹ | | MO ¹⁶ | |
| AR | | NE ¹⁷ | |
| AZ ² | | NV | |
| CA ³ | | NJ | |
| CO ⁴ | | NM ^{4,18} | |
| CT ⁵ | | NC ¹⁹ | |
| DC ⁶ | | ND | |
| FL ⁷ | | OH ²⁰ | |
| GA ⁸ | | OK ²¹ | |
| HI ^{4,9} | | PA ²² | |
| ID | | RI ²³ | |
| IL ^{4,10} | | SC | |
| IA | | SD ²⁴ | |
| KS | | TN | |
| KY ¹¹ | | TX ²⁵ | |
| ME ¹² | | UT | |
| MD ¹³ | | VT | |
| MI ¹⁴ | | WA ²⁶ | |
| MN ¹⁵ | | WI ²⁷ | |

I further certify that if any property or service so purchased tax free is used or consumed as to make it subject to a Sales or Use Tax we 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 we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by thee 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)

Title: _____

Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX EXEMPTION CERTIFICATE

To Seller's Customers:

In order to comply with most state and local sales tax law requirements, the Seller must have in its files a properly executed 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.

If the Buyer is entitled to a sales tax exemption, the Buyer should complete the certificate and send it to the Seller at its earliest convenience. If the Buyer purchases tax free for a reason for which this form does not provide, the Buyer should send the Seller its special certificate or statement.

Caution to Seller:

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

Notes:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. 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*.
3. 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.
4. 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.
5. 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.
6. District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
7. Florida: The Department of Revenue no longer accepts out-of-state sales tax exemption certificates.
8. Georgia: 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.

9. 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..
10. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption for sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services 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.

11. Kentucky:
 - a) Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
 - 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 (Good Faith).
 - 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.
12. Maine: This state does not have an exemption for sales of property for subsequent lease or rental.
13. Maryland: This certificate is not valid as an exemption certificate. However, vendors 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 registration, exemption, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.com.
14. Michigan: This certificate is effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. It covers all exempt transfers when accepted by the seller in “good faith” as defined by Michigan statute.
15. Minnesota:
 - a) Minnesota does not allow a resale certificate for purchases of taxable services for resale in most situations.
 - b) Minnesota allows an exemption for items used only once during production and not used again.
16. 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.
17. Nebraska: A blanket certificate is valid for 3 years from the date of issuance.
18. 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.
19. 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.

20. 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) In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
21. 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 at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-:65-7-6 is:
- a) Sales tax permit information may consist of:
- (i) A copy of the purchaser's sales tax permit; or
 - (ii) In lieu of a copy of the permit, obtain the following:
 - * Sales tax permit number; and
 - * The name and address of the purchaser;
- b) A statement that the purchaser is engaged in the business of reselling the articles purchased;
- c) A statement that the articles purchased are purchased for resale;
- d) The signature of the purchaser or a person authorized to legally bind the purchaser; and
- e) Certification on the face of the invoice, bill, or sales slip, or on separate letter, that said purchaser is engaged in reselling the articles purchased.
- 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.
22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.
23. 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.
24. 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:
- (a) The service is purchased for or on behalf of a current customer;
 - (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.
25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.
26. Washington: a) Blanket resale certificates must be renewed at intervals not to exceed four years;
- b) This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
- c) Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.
27. Wisconsin: 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?

Click on the link for more information: www.sstregister.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 in good faith, 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, or the Buyer, is exempt from the tax.

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” and “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 an identification number issued by the state (see next FAQ for an exception). For example, on the line next to AL, provide the ID number issued by Alabama.) The relevant ID number may be given various names in the various states. Some of the terms for this ID number are State Registration, Seller’s Permit, or ID 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 tax.

What if I don’t have an ID number for any (or some) state(s)?

The states vary in their rules regarding requirements for a reseller exemption. 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 an ID number is provided for some other state (e.g., the home 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 certificate?

A Buyer who is a reseller of tangible property or taxable services from a Seller located in one of the states listed may be able to use this certificate for sales tax exemption. 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 certificate?

The states vary in their rules for use of this certificate. You should check with the relevant state to determine whether you can use this certificate. The relevant state may be the state where the Seller is located, where the transaction takes place, or where the Buyer is located. 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 accepted this certificate as of July, 2000. 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. See www.maine.gov/revenue/salesuse/GIB94.pdf (External pdf)

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 that 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 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 fresh certificate (see notes on certificate). To make filling out the certificate easier, you should fill out your information and all information that does not change, then make photocopies, and then fill out the information that is specific to the transaction.

Can this 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 certificate will be accepted?

The Seller will determine whether it will accept the certificate from the Buyer generally according to a good faith standard. 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 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 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 exemption 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. 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 talk to the revenue department of that state. The Multistate Tax Commission's [Member States](#) webpage has links to revenue department websites. For other questions that have not been addressed by these FAQs, you may contact [Elliott Dubin](#) at the Multistate Tax Commission, 202-650-0300



Vermont Sales Tax Exemption Certificate
for

PURCHASES FOR RESALE AND BY EXEMPT ORGANIZATIONS

32 V.S.A. § 9701(5); § 9743(1)-(3)

**Form
S-3**

To be filed with the **SELLER**, not with the VT Department of Taxes.

- Single Purchase - Enter Purchase Price \$ _____
- Multiple Purchase (effective for subsequent purchases.)

| | | | | | |
|--------------|--------------------------|--|-------------------|-----|--|
| BUYER | Buyer's Name | | Federal ID Number | | |
| | Trading as | | | | |
| | Address | | | | |
| | City | | State | Zip | |
| | Buyer's Primary Business | | | | |

| | | | | |
|---------------|---------------|--|-------|-----|
| SELLER | Seller's Name | | | |
| | Address | | | |
| | City | | State | Zip |

| | |
|--------------------------|--|
| EXEMPTION CLAIMED | <p>Description</p> <p>Description of purchased articles: _____</p> <p>_____</p> <p>_____</p> |
| | <p>Basis for Exemption</p> <p><input type="checkbox"/> For resale/wholesale. Vermont Sales & Use Tax Account Number: _____</p> <p><input type="checkbox"/> Purchase by 501(c)(3) organization which is religious, educational, or scientific. Vermont Account Number: _____</p> <p><input type="checkbox"/> Direct payment by Federal or Vermont governmental unit</p> <p><input type="checkbox"/> Purchase by volunteer fire department, ambulance company, rescue squad (Registration is not required.)</p> |

I certify that I have read and complied with the instructions provided with respect to the use of this Exemption Certificate. I further certify that the above statements are true, complete, and correct, and that no material information has been omitted.



Signature of Buyer or Authorized Agent

Title

Date

Instructions for Use of the Resale Certificate of Exemption (Form S-3)

(This exemption certificate does not apply to contractors)

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 religious, educational, or scientific and is designated as a 501(c)(3) by the Internal Revenue Service
- Purchase(s) by a Federal or Vermont governmental unit (direct payment)
- Purchase(s) by a volunteer fire department, ambulance company or rescue squad

This exemption certificate is not for use by contractors. Materials purchased for use in construction do not qualify as purchases for resale. Contractors are required to pay sales tax on tangible personal property incorporated into real estate.

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

Acceptance in “Good Faith”

A seller who accepts an exemption certificate in “good faith” is relieved of liability for collection or payment of the Vermont Sales and Use Tax otherwise due on tangible personal property covered by the certificate. Good faith depends upon a consideration of all the conditions surrounding the transaction. To receive an exemption in good faith, a seller is presumed to be familiar with the law and the regulations pertinent to the business in which the seller deals. In order for good faith to be established, all of the following conditions must be met:

- The buyer must present the certificate prior to or at the time of the purchase of the property.**
- The certificate must contain no statement or entry which the seller knows, or has reason to know, is false or misleading.
- The certificate is on an exemption form issued by the Vermont Department of Taxes or a form with substantially identical language.
- The certificate must be dated and complete and in accordance with published instructions.
- The Vermont Sales and Use Tax account number is provided on the certificate where applicable
- The property to be purchased is of a type ordinarily used by the buyer for the purpose described on the certificate.

Improper Certificate/Lack of Certificate

Sales of tangible personal property subject to tax which are not supported by properly executed exemption certificates are taxable retail sales. **The burden of proof that the tax was not required to be collected is upon the seller.**

Retention of Certificates by the Seller

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

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.

Other types of exemption certificates that may be applicable are available on our website at: <http://tax.vermont.gov>. For questions regarding how these exemption certificates may be properly applied, please contact the Vermont Department of Taxes at (802) 828-2551, option #3.