UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2 - 4. The issuer and the recipient have the responsibility of determining 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: _____ is engaged as a registered

Name of Firm (Buyer): _____

Address _____

_____

_____

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

I further certify that if any property or service 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 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 which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us 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)

Title: _____

Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales 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 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 part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessor, buyer, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

Notes:

1 The states of Colorado, Hawaii, Illinois, and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.

2 Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.

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 Certificates).
- 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 part 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 Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. Stat. §§12-410(5) and 12-411(14) and any regulations and administrative pronouncements pertaining to resale certificates.

5 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.

6 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.

7 Hawaii allows this certificate to be used to claim a lower general excise tax rate rather than an exemption. If the lower rate 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.

8 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 on 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 if 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.

9 Maine does not have an exemption on sales of property for subsequent lease or rental.

10 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".

11 Michigan: Effective for a period of three years unless a lesser period is mutually agreed to and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.

12 Minnesota:
A. Does not allow a resale exemption for purchases of taxable services for resale in most situations.
B. Allows an exemption for items used only once during production and not used again.

13 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.

14 Nebraska: A blanket certificate is valid 3 years from the date of issuance.

15 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 part into a manufactured product.

16 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 documentation" 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:
      (I) Sales tax permit number; and
      (II) 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.

17 Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.

18 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 considered 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:

(1) The service is purchased for or on behalf of a current customer;
(2) The purchaser of the service does not use the service in any manner; and
(3) The service is delivered or resold to the customer without any alteration or change.

19 Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.

20 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 resale privilege claimed on the certificate is subject to the legally prescribed penalty of fifty percent of the tax due, in addition to the tax, interest, and any other penalties imposed by law.

21 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.

22. Arizona: This certificate is not valid as an exemption certificate. This certificate is for use when making sales of tangible personal property for resale in the ordinary course of business, pursuant to A.R.S. §42-1328, Burden of proving sale not at retail.

23. Florida: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Florida sales and use tax registration number. A purchaser cannot extend this certificate to sellers for transactions occurring prior to the date of the purchaser's registration in Florida. The effective date of the purchaser's registration in Florida must be noted on the face of the certificate.

24. Kentucky:
1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
2. 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).
3. 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.

25. North Carolina: This Certificate is not valid as an exemption certificate or 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.