

Electronic Resale Tax Certificate Instructions:

The following form contains resale tax certificates for the states that allow electronic forms. Please utilize the appropriate form for customers who are purchasing product for resale. Special exemptions and exceptions should be managed outside of the electronic forms solution. Additional forms of tax documentation may be acceptable based on state laws and customer preferences.

Notes:

- **Florida, Louisiana, and Mississippi** require state-issued certificates and are not supported by this form.
- **The States of Alaska, Delaware, Montana, New Hampshire and Oregon currently do not have sales taxes therefore are not require to provide** documentation

Streamline Sales Tax Resale Certificate

Page 2 and 3

Arkansas	Georgia	Iowa
Indiana	Kansas	Kentucky
Michigan	Minnesota	North Carolina
North Dakota	Nebraska	New Jersey
Nevada	Ohio	Oklahoma
Rhode Island	South Dakota	Tennessee
Utah	Vermont	Washington
Wisconsin	West Virginia	Wyoming

Multijurisdictional Resale Certificate

Page 4 (Instructions pages 5 to 7)

Alabama	Arizona	California
Colorado	Connecticut	District of Columbia
Hawaii	Idaho	Illinois
Maryland	Maine	Missouri
New Mexico	Pennsylvania	South Carolina
Texas		

State Specific Resale Certificates

Massachusetts	Page 8
New York	Page 9
Virginia	Page 10

State Issues Certificates - SAMPLES

Florida	Page 11
Louisiana (Parish information needs to added to State form, manually)	Page 12
Mississippi	Page 13

Exemption Certificate Waiver (customer agrees to pay sales tax)

Waiver	Page 14
--------	---------

Certificate of Exemption

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 purchase 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 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 Enter one of the following:	FEIN _____	Driver's License Number/State Issued ID Number State _____ Number _____	Foreign diplomat number _____

Name of seller from whom you are purchasing, leasing or renting Coca-Cola Refreshments			
Sellers's address One Coca-Cola Plaza	City Atlanta	State GA	Zip Code 30313

4. **Type of business.** Circle the number that describes your business

- | | |
|---|---|
| <p>01 <input type="checkbox"/> Accommodation and food services</p> <p>02 <input type="checkbox"/> Agricultural, forestry, fishing, hunting</p> <p>03 <input type="checkbox"/> Construction</p> <p>04 <input type="checkbox"/> Finance and Insurance</p> <p>05 <input type="checkbox"/> Information, publishing and communications</p> <p>06 <input type="checkbox"/> Manufacturing</p> <p>07 <input type="checkbox"/> Mining</p> <p>08 <input type="checkbox"/> Real estate</p> <p>09 <input type="checkbox"/> Rental and leasing</p> <p>10 <input type="checkbox"/> Retail Trade</p> | <p>11 <input type="checkbox"/> Transportation and warehousing</p> <p>12 <input type="checkbox"/> Utilities</p> <p>13 <input type="checkbox"/> Wholesale trade</p> <p>14 <input type="checkbox"/> Business services</p> <p>15 <input type="checkbox"/> Professional services</p> <p>16 <input type="checkbox"/> Educational and health-care services</p> <p>17 <input type="checkbox"/> Nonprofit organization</p> <p>18 <input type="checkbox"/> Government</p> <p>19 <input type="checkbox"/> Not a business</p> <p>20 <input type="checkbox"/> Other (<i>explain</i>) _____</p> |
|---|---|

5. **Reason for exemption.** Circle the number that identifies the reason for the exemption

- | | |
|---|---|
| <p>A <input type="checkbox"/> Federal government (<i>department</i>) _____</p> <p>B <input type="checkbox"/> State or local government (<i>name</i>) _____</p> <p>C <input type="checkbox"/> Tribal government (<i>name</i>) _____</p> <p>D <input type="checkbox"/> Foreign diplomat # _____</p> <p>E <input type="checkbox"/> Charitable organization # _____</p> <p>F <input type="checkbox"/> Religious or educational organization # _____</p> <p>G <input type="checkbox"/> Resale # _____</p> | <p>H <input type="checkbox"/> Agricultural production # _____</p> <p>I <input type="checkbox"/> Industrial production/manufacturing # _____</p> <p>J <input type="checkbox"/> Direct pay permit # _____</p> <p>K <input type="checkbox"/> Direct mail # _____</p> <p>L <input type="checkbox"/> 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

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:

Name of Firm (Buyer): _____

Address: _____

is engaged as a registered

Wholesaler

Retailer

Manufacturer

Seller (California)

Lessor (see notes on pages)

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 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 ¹		MO ¹⁶	
AR	SST Form requested	NE ¹⁷	SST Form requested
AZ ²		NV	SST Form requested
CA ³		NJ	SST Form requested
CO ⁴		NM ^{4,18}	
CT ⁵		NC ¹⁹	SST Form requested
DC ⁶		ND	SST Form requested
FL ⁷	"State Issued" Form requested	OH ²⁰	SST Form requested
GA ⁸	SST Form requested	OK ²¹	SST Form requested
HI ^{4,9}		PA ²²	
ID		RI ²³	SST Form requested
IL ^{4,10}		SC	
IA	SST Form requested	SD ²⁴	SST Form requested
KS	SST Form requested	TN	SST Form requested
KY ¹¹	SST Form requested	TX ²⁵	
ME ¹²		UT	SST Form requested
MD ¹³		VT	SST Form requested
MI ¹⁴	SST Form requested	WA ²⁶	SST Form requested
MN ¹⁵	SST Form requested	WI ²⁷	SST Form requested

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 a 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, 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. 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 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. The state 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.
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 an 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 will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate-Multijurisdiction. However, the use of this uniform certificate must be used in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of rule SUT FAC 12A-1.039..
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. 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.

11. 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.
12. Maine does not have an exemption on 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: Effective for a period of four 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.
15. Minnesota: A. Does not allow a resale certificate 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
16. Missouri: A. Purchases 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 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 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 incorporations as an ingredient or component part into a manufactured product.
19. 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
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 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) The name and address of the purchaser;
 - (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 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 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.
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:
- (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.
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 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



Customer #

Rev. 3/05

**Massachusetts
Department of
Revenue**

Form ST-4

Sales Tax Resale Certificate

Name of Purchaser _____ Social Security or Federal Identification 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:
Coca-Cola Refreshments

Address	City/Town	State	Zip
One Coca-Cola Plaza	Atlanta	GA	30313

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 _____ 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 www.mass.gov/dor and click on Webfile for Business 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 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 tax 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.



Resale Certificate

Name of seller _____	Name of Purchaser _____
Street address _____	Street address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip code _____

Mark an X in the appropriate box: Single-use certificate Blanket certificate

Temporary vendors must issue a single-use certificate.

To the purchaser:

You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

Purchaser information - please type or print

I am engaged in the business of _____ and principally sell _____
(Contractors may not use this certificate to purchase materials and supplies.)

Part 1 - To be completed by registered New York State Sales tax vendors

I certify that i am:

- a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *certificate of Authority* number is _____
- a New York State temporary vendor. My valid Certificate of Authority number is _____ and expires on _____

I am purchasing:

- A.** Tangible personal property (other than motor fuel or diesel motor fuel)
 - for resale in its present form or for resale as a physical component part of tangible personal property;
 - for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service: or
- B.** A service for resale, including the servicing of tangible personal property held for sale.

Part 2 - To completed by non-New York State purchasers

I certify that I am not registered nor am i required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction _____ and have been issued the following registration number _____ (If sales tax or VAT registartion is not required and a registration number is not issued by your home jurisdiction , indicate the location of your business and write **not applicable** on the line requesting the registration number.)

I am purchasing:

- C.** Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfilment services provider in New York State.
- D.** Tangible personal property for resale that will be resold from a business located outside New York State.

Certification: I certify that the above statements are true, Complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which i tendered this document and that willfully issuing this document with the intent to evade any such tax constitute a felony or other crime under New York State law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of tax law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Type or print name and title of owner, partner, or authorized person of purchaser _____	Date Prepared _____
Signature of owner, partner, or authorized person of purchaser _____	

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

Empty rectangular box for stamp or identification.

(For use by a Virginia dealer who purchases tangible personal property for resale, or for lease or rental, or who purchases materials or containers to package tangible personal property for sale)

To: _____ Date _____
(Name of supplier)

(Number and street or rural route) (City, town, or post office) (State) (ZIP Code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia Sales and use tax shall not apply to tangible personal property purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by a person for taxable lease or rental as an established business or part of an established business, or incidental or germane to such business, including a simultaneous purchase and taxable leaseback. The Act provides also that such tax shall not apply to packaging materials such as containers, labels, sacks, cans, boxes, drums or bags if the materials are marketed with a product being sold and become the property of the purchaser.

This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier on and after this date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect until revoked in writing by the Department of Taxation. (Check proper box below.)

- 1. Tangible personal property for RESALE only.
2. Tangible personal property for future use by a person for taxable LEASE OR RENTAL as an established business, or part of an established business, or incidental or germane to such business, or a simultaneous purchase and taxable leaseback.
3. Packaging materials such as containers, labels, sacks, cans, boxes, drums or bags that are marketed with a product being sold and become the property of the purchaser.

Name of the Dealer _____ Certificate of Registration No. _____

Trading As _____

Address _____
(Number and street or rural route) (City, town, or post office) (State) (ZIP Code)

Kind of business engaged in by dealer _____

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By _____ (Signature) _____ (Title)

(If the dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.)

Information for supplier—A supplier is required to have on file only one Certificate of Exemption properly executed by the dealer who buys tax exempt tangible personal property for the purpose indicated hereon.



Your Florida Annual Resale Certificate for Sales Tax

DR-13
R. 01/0

THIS CERTIFICATE EXPIRES ON DECEMBER 31, Your

Business Name and Location Address

Certificate Number

XX-XXXXXXXXXX-X

Your Company name and address

This is to certify that all tangible personal property purchased or rented, real property rented, or services purchased by the above business are being purchased or rented for one of the following purposes:

- Resale as tangible personal property.
- Re-rental as tangible personal property.
- Resale of services.
- Re-rental as real property.
- Incorporation into and sale as part of the repair of tangible personal property by a repair dealer.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.


This certificate cannot be reassigned or transferred. This certificate can only be used by the active registered dealer or its authorized employees. Misuse of this *Annual Resale Certificate* will subject the user to penalties as provided by law. Use signed photocopy for resale purposes.

Presented to: Write in our company name
(Insert name of seller on photocopy) / / (date)

Presented by: Please sign and Date here
Authorized Signature (Purchaser) / / (date)

This is an example of the form you need to provide. Please find your current year State issued form that is similar to this, sign it and date it and return it to us.

Sample

	Louisiana Resale Certificate	
	Purchases of Tangible Personal Property for Resale	
	La. RS 47:301(10)	

** This is an example of the form you need to provide. Please send your State issued form with your Parish Information.

Note: This certificate may be duplicated as needed. Please retain original certificate for your records.

Purchaser Information			
Louisiana Tax Number Your tax number		Effective Date	Expiration Date
Purchaser Legal Name Your company name		Purchaser Trade Name	
Mailing Address			
Mailing Address Your address			
City		State	Zip
Location Address			
Location Address			
City		State	Zip
Business Information			
U.S. NAICS Code	Purchaser's Type of Business		
Parish Information			
Parish of Principal Place of Business ** Fill in Parish Information		Parish Tax Account Number	
Louisiana Parish sales tax registration information can be added to your Louisiana state certificate by going to http://www.revenue.louisiana.gov/sections/business/resalecertificate.aspx			

I, the purchaser, certify that all materials, goods, merchandise, and services purchased are for resale as tangible personal property, either in the same form as purchased or to be added as a recognizable, identifiable, and beneficial component of a new product. I further certify that all tax-exempt purchases will be resold as tangible personal property in the normal course of our business.

I understand that if I use any of the items other than for resale, I must pay sales tax at the time of use. If this purchase is later found to be subject to tax, I, the purchaser, assume full liability for the tax.

Any purchaser or agent who fraudulently signs this certificate without intent to use the taxable items for resale is subject to all the penalties provided for by Title 47 of the Louisiana Revised Statutes and collection will be pursued against the seller or purchaser for any taxes, penalties and interest due.

Authorization	
Name	Title
Signature x Sample Form	Date (mm/dd/yyyy) Sample Form

The validity of this exemption certificate can be verified at www.revenue.louisiana.gov.

72-606-10-1-1-000 Rev. 04/10

DEPARTMENT OF REVENUE
JACKSON, MISSISSIPPI

State of Mississippi

NOT TRANSFERABLE

PERMIT TO ENGAGE IN BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY OR SERVICES TAXABLE UNDER THE SALES TAX LAW

This permit is issued as provided by Section 27-65-27, Mississippi Code of 1972, upon condition that the holder shall pay all taxes accruing under the provisions of this act and shall keep adequate records, including daily sales and all purchase invoices. These records shall be open for inspection by any authorized agent of the Department of Revenue. Failure to keep such records and to pay the sales tax due under this chapter shall be cause for revocation of this permit. Please make all sales tax reports in the name and account number shown below. This permit acts as a resale certificate and authorizes the holder to purchase materials or services for resale, in the regular line of business, exempt from tax.

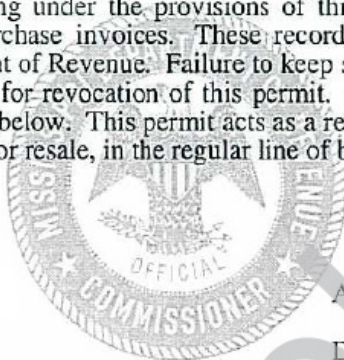
Issued to: Your company name

Account No.: Your tax number

Your address

Date Issued: 06/01/12

By: J. ED MORGAN , COMMISSIONER



This license shall not make lawful any act or thing declared to be unlawful by the State of Mississippi

ORIGINAL

** This is an example of the State
issued form you need to provide.

EXEMPTION CERTIFICATE WAIVER



Prospect# _____ Outlet# _____

A valid sales tax exemption certificate is required for customers selling our product for resale. This document is to certify that the customer listed below is requesting that CCR charge sales tax on future product sales.

CUSTOMER ADDRESS

CUSTOMER NAME

A valid sales tax exemption certificate is required for customers selling our product for resale. Please mark the appropriate category below.

- 1. An exemption certificate has been applied for but not yet received from the state. Tax will be charged on all purchases from customer until a valid certificate is received.
- 2. Customer chooses to have tax charged on purchases for resale. Tax will be charged on all purchases from customer.

Customer Signature

Print Name

Date