



# MULTI-STATE RESALE CERTIFICATE

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

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

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

I certify that:

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

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

is engaged or is registered as a

Wholesaler

Retailer

Manufacturer

Seller

Lessor

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

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

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

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

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

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

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

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

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

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

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