



SALES TAX RULES AND REGULATIONS - RESALE CERTIFICATES

To Our Customers:

In compliance with Sales and Use Tax Laws it is necessary that we have from all our resale customers a signed resale certificate, with their State Sales Tax Permit Number, to show that the merchandise has been purchased for resale.

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.

Under "Description of property to be purchased" there may appear:

- (1) Either an itemized list of the particular property to be purchased for resale, or
(2) A general description of the kind of property to be purchased for resale. Such certificate is good until revoked in writing.

Please provide your new sales tax permit number, with your signature and address on the attached resale certificate and return it to us at once.

CERTIFICATE OF RESALE

(Name of Purchaser)

(Address of Purchaser)

I HEREBY CERTIFY: That I hold valid seller's permit No: _____ issued pursuant to the Sales and Use Tax Law; 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 Sales and Use Tax Law to report and pay tax, measured by the purchase price of such property or other authorized amount. Description of property to be purchased:

Date: _____ 20_____

(Signature of Purchaser or Authorized Agent)

(Title)

(Phone)

