

Credit Application Winncom Technologies, Corp. 28900 Fountain Parkway, Unit B, Solon, OH 44139 Phone: (440) 498-9510 Fax: (440) 498-9511	Terms Requested: <input type="checkbox"/> VISA/MasterCard (Please check one) <input type="checkbox"/> Prepaid (Wire Transfer) <input type="checkbox"/> COD-Company check <input type="checkbox"/> Net Terms Credit Line Requested _____	Order Pending <input type="checkbox"/> Yes <input type="checkbox"/> No Sales Rep. _____
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Legal Business Name	Business Trade Name – DBA	Telephone # Fax #	
Billing Address	City	State	Zip
Shipping Address	City	State	Zip
Type of Business: <input type="checkbox"/> Corporation <input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> LLC (must enclose Articles of Organization) Ownership: <input type="checkbox"/> Public <input type="checkbox"/> Private Year Started: _____ State of Inc. _____ D&B# _____ Fed Tax ID# _____ Business License # _____	Officer's/Owner's Name: _____ Title & e-mail Address: _____ Home Address: _____ City: _____ State: _____ Zip: _____ Home Phone: _____ SSN: _____		
Accounts Payable Contact	Purchasing Manager Name:		
Phone # _____ Fax # _____ e-mail _____	Phone # _____ Fax # _____ e-mail _____		

Please attach complete financial statements (audited preferred) if requesting terms.
 This information will be for the exclusive use of the Credit Department of Winncom Technologies, Corp. and will remain confidential.

Credit Card Authorization: Visa MasterCard American Express Discover			
Credit Card Number	Expiration Date	CVV2	(three-digit security code that is printed on the back of cards at the top of the signature panel at the end) Required
Cardholder's Name (As it appears on card)		Issuing Bank	
Card Billing Address, City, State		Zip	Phone Number
I am an authorized signer on the above card and hereby give Winncom Technologies, Corp. permission to bill the credit card when requested verbally or in writing. This authorization will remain in effect until written notice of cancellation is received by Winncom.			
Cardholder's Printed Name		Cardholder's Signature	Date

Credit Card Authorization: Visa MasterCard American Express Discover			
Credit Card Number	Expiration Date	CVV2	(three-digit security code that is printed on the back of cards at the top of the signature panel at the end) Required
Cardholder's Name (As it appears on card)		Issuing Bank	
Card Billing Address, City, State		Zip	Phone Number
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Cardholder's Printed Name		Cardholder's Signature	Date

—For Office Use—			
Terms	Credit Limit	Approved by	Date
Revised Terms	Revised Limit	Approved by	Date

Credit Application

Winncom Technologies, Corp.

28900 Fountain Parkway, Unit B, Solon, OH 44139

Phone: (440) 498-9510

Fax: (440) 498-9511

Bank Credit Reference Form

Bank: _____

Date: _____

Address: _____

Account #: _____

Phone: _____

Fax : _____

Dear Bank Officer:

I authorize you to release credit information about my account standing, credit line, and payment history to Winncom Technologies, Corp. to be used explicitly for the establishment of an open account and credit line. This information is to be kept within the strictest of confidence. This form may be reproduced or photocopied and a faxed copy shall be as effective consent as the original which I have signed.

Signature: X _____

Printed Name: _____

Title: _____

Company: _____

To whom it may concern:

The above customer has given your bank as a reference. Please supply us with the following information, and return to us by fax as soon as possible.

Date account opened (1) _____ (2) _____

Average account balance (1) _____ (2) _____

Line of credit _____

Date established _____ Secured by _____

Amount now owing _____

Payment habits _____ NSF checks _____

Comments _____

Officer's name _____ Title _____

Please fax completed form to (440) 498-9511

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Trade References (Related Industry Purchases During The Past 12 Months)

Company Name	Contact Name	Account		Phone
Address	City	State	Zip	Fax
Company Name	Contact Name	Account		Phone
Address	City	State	Zip	Fax
Company Name	Contact Name	Account		Phone
Address	City	State	Zip	Fax
Company Name	Contact Name	Account		Phone
Address	City	State	Zip	Fax
Company Name	Contact Name	Account		Phone
Address	City	State	Zip	Fax

Terms and Conditions

- Sale of Equipment** - Seller agrees to sell the equipment specified on any quotation, sales order, invoice or packing slip ("Equipment") to Buyer upon the terms and conditions stated below.
- Price, Terms of Payment and Delivery** - Buyer agrees to pay Seller the amount set forth on the invoice for the Equipment, including applicable sales tax and shipping charges. Payment in full will be due and payable on the date specified in the invoice. Delivery of the Equipment will be F.O.B. Seller's facility in Solon, Ohio USA. Unless otherwise specified by the Buyer, Seller will ship the Equipment by common carrier of its choice. The Buyer will pay all shipping charges. Risk of loss or damage to any Equipment will pass to Buyer upon delivery of the Equipment to the carrier.
- Equipment Return / Exchange** - In the event Buyer desires to return Equipment to Seller, Buyer must contact the Seller and obtain a Return Material Authorization ("RMA") number. The request for return or exchange must include all serial numbers and in case if equipment was found defective, a valid manufacturer's trouble report number and information. No returns will be accepted without a valid RMA number. To be eligible for return or exchange without restocking fee, equipment must be unopened. An open box fee equal to 15% of the purchase price will be charged on any opened item, unless the item is defective. Open box item must have the equipment in brand new condition, complete with all original components, documentation, original packaging and warranty cards. The 15% open box fee will be applied at the time of refund or exchange. No returns or exchanges are allowed after thirty (30) days from the shipping date. Shipping and handling charges are not refundable. Used, scratched or damaged equipment cannot be returned under any circumstances. Cables, enclosures, custom made products, and special order items cannot be returned.
- Limited Warranty**
Equipment manufactured by Seller - Seller warrants to Buyer that the Equipment will be free of defects in materials and workmanship for a period of one (1) year from the date of shipment. This warranty shall not apply to any Equipment, which is misused, or for any damage to the Equipment resulting from improper installation or operation, vandalism, acts of God, or any other cause beyond reasonable control of the Seller. This warranty shall be void if the Equipment has been altered, tampered with, or repaired by a party other than the Seller or its authorized representative. In the event of Equipment failure within the warranty period, Seller will repair or replace the defective Equipment, at its option, provided that Buyer notifies the Seller and obtains a RMA number prior to returning the Equipment to Seller. Defective equipment must be returned, shipping prepaid, to the address specified on the RMA form. The warranty on repaired or replaced Equipment will be the balance of the original Equipment warranty. THIS WARRANTY IS IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, STATUTORY WARRANTIES OR WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. Seller's sole liability and buyer's sole remedy hereunder will be repair or replacement of the Equipment as provided in this Agreement.

(continued on next page)

Credit Application

Winncom Technologies, Corp.

28900 Fountain Parkway, Unit B, Solon, OH 44139

Phone: (440) 498-9510

Fax: (440) 498-9511

Terms and Conditions (continued from previous page)

Other Equipment - Seller will pass through to Buyer all original manufacturers' warranties that may apply to the Equipment. Seller may, at its option, process warranty requests by the Buyer to the original manufacturer, or refer the Buyer to the original manufacturer. Seller is not responsible for any warranty-related issues.

5. **Limitation of Liability** - Seller's maximum liability under this Agreement, arising under contract, tort (including negligence) or any other theory of law shall not exceed the purchase price of the Equipment. Under no circumstances will the Seller be liable for any special, indirect, incidental or consequential damages, or for losses resulting from interruption of business operations, or for any loss of profit or revenue, even if the Seller has been advised of the possibility of such damages or losses. Any suit must be commenced within one year from the date on which the underlying claim arises.
6. **Force Majeure** - If Seller's performance is delayed by circumstances beyond Seller's reasonable control, including without limitation, acts of God, fire, power failure, war or civil insurrection, labor disputes, acts of governments, any law, order or regulation, then Seller's performance shall be excused for the duration of such delay.
7. **Governing Law** - This Agreement shall be construed in accordance with and governed by the laws of the State of Ohio, USA, without regard to its principles of conflicts of laws.
8. **Entire Agreement** - These terms and conditions constitute the entire agreement between Seller and Buyer with respect to the subject matter hereof, and supercede any previous or contemporaneous agreements, written or verbal. Any changes to this Agreement must be in writing, signed by an authorized officer of the Seller.

This credit application and agreement is submitted by the Customer to Winncom Technologies, Corp. (hereafter Winncom) to obtain trade credit. Customer agrees to make payment in full to Winncom for all amounts due according to Winncom invoice(s). Customer also agrees to pay to Winncom, as interest, an amount equal to 2% per month, or the maximum provided by applicable law (whichever is less) for invoiced amounts that are past due. Should Customer default in any payment(s), Winncom shall have the right, without prior notice to Customer, to declare all invoice amounts due and payable. In the event Winncom should commence any action or actions, or otherwise seek to enforce this agreement against Customer, Customer agrees to pay reasonable attorney(s) fees, collection fees, court costs, and any other expenses incurred by Winncom, whether or not suit is filed. This agreement is not transferable or assignable without the prior written consent of Winncom. This agreement shall become effective upon acceptance by Winncom as evidenced by the signature below.

Any dispute arising out of this contract shall be commenced within one (1) year after cause of the dispute has occurred and shall be governed by the laws of the state of Ohio. The courts of the state of Ohio shall have sole and exclusive jurisdiction over the contract and any dispute pertaining to it.

Customer hereby grants to Winncom a security interest in any and all goods purchased by Customer under this agreement to secure any and all obligations of Customer to Winncom, including, but not limited to, any obligation of payment. Customer agrees to execute any additional documents necessary to perfect or continue the security interest created by the application.

Customer and Customer's authorized representative signing this application represent and warrant the information provided in this application and in any and all additional documents, financial statements, or other information furnished by the Customer to Winncom, to be true and correct in all material respects and contains all information necessary as that this application is not materially misleading. Customer acknowledges that Winncom is relying on the accuracy of the information provided by the Customer.

I/we agree to adhere to the credit service policies and procedures and the terms and conditions of sales established herein by Winncom.

Authorized Signature: _____
(Owner, partner, or corporate officer)

Print Name: _____

Title & Date: _____

Use this cover sheet to return your information to Winncom

Fax Transmittal Cover Page

To: Winncom Technologies, Corp. Credit Department

Fax to (440) 498-9511 or mail to 28900 Fountain Parkway, Unit B, Solon, OH 44139

From:

Company Name: _____

Contact Name: _____ Pages: _____

Phone: _____ Fax: _____ E-Mail: _____

Checklist (must be completed before application will be processed):

- Fully completed, dated and signed credit application (4 pages)
- Completed sales & use tax certificate for each state in which you are registered
- Complete financial statements (required for any net terms request)

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