

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

(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 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.



STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER

To: \_\_\_\_\_
SUPPLIER \_\_\_\_\_ DATE \_\_\_\_\_

SUPPLIER'S ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

THE UNDERSIGNED HEREBY CERTIFIES that all purchases\* made after this date will qualify for the tax-free or tax-exempt treatment indicated below. (Check the Applicable Box) (\*The terms "purchase" and "sale" include leases and rentals.)

- 1. Purchases of tangible personal property or services for RESALE ONLY. O.C.G.A. § 48-8-30. A sales and use tax number is required unless the purchaser is one of the following: church, qualifying tax exempt child caring institution, tax exempt parent-teacher organization or association, private school (grades K-12), nonprofit entity raising funds for a public library, member councils of the Boys Scouts of America or Girl Scouts of the U.S.A. TAX-FREE TREATMENT DOES NOT EXTEND TO ANY PURCHASE TO BE USED BY THE PURCHASER, INCLUDING ITEMS THE PURCHASER WILL DONATE. O.C.G.A. §§ 48-8-3(15), (39), (41), (56), (59), (71).
2. Purchases of tangible personal property or services made by the United States government, the state of Georgia, any county or municipality of this state, fire districts which have elected governing bodies and are supported in whole or in part by ad valorem taxes, or any bona fide department of such governments when paid for directly to the seller by warrant on appropriated government funds. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(1)(A).
3. Purchases of tangible personal property or services made by any authority created by local law enacted by the General Assembly or local constitutional amendment, which authority provides public water or sewer service. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(1)(B).
4. Purchases of tangible personal property or services made by the University System of Georgia and its educational units, the American Red Cross, a Community Service Board located in this state, Georgia Department of Community Affairs Regional Commissions, or specific qualified authorities provided with a sales tax exemption under Georgia law. A sales and use tax number is not required for this exemption. O.C.G.A. §§ 37-2-6.1(d), 48-8-3(8), 50-8-44.
5. The sale, use, consumption, or storage of materials, containers, labels, sacks, or bags used for packaging tangible personal property for shipment or sale. Materials purchased at a retail establishment for consumer use are not exempt. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(94).
6. Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in this state when sold by the manufacturer or assembler for use exclusively outside this state and when possession is taken from the manufacturer or assembler by the purchaser within this state for the sole purpose of removing the property from this state under its own power when the equipment does not lend itself more reasonably to removal by other means. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(32).
7. The sale of aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles, and major components of each, that will be used principally to cross the borders of this state in the service of transporting passengers or cargo by common carriers and by carriers who hold common carrier and contract carrier authority in interstate or foreign commerce under authority granted by the United States Government. Replacement parts installed by carriers in such aircraft, watercraft, railroad locomotives and rolling stock, and motor vehicles that become an integral part of the craft, equipment, or vehicle are also exempt. The exemption does not extend to private carriers. O.C.G.A. § 48-8-3(33)(A).
8. Purchases of tangible personal property or services made by the Federal Reserve Bank, a federally chartered credit union, or a credit union organized under the laws of this state. A sales and use tax number is not required for this exemption. 12 U.S.C. §§ 531, 1768 § 1768; O.C.G.A § 48-6-97.

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, this certificate is true and correct and made in good faith, pursuant to the sales and use tax laws of the State of Georgia. Further, I understand that any tangible personal property obtained under this certificate is subject to sales and use tax if the purchaser uses or consumes the property in any manner other than indicated above.

Purchaser's Name: \_\_\_\_\_ Sales Tax Number: \_\_\_\_\_ (IF REQUIRED)

Purchaser's Type of Business: \_\_\_\_\_

Purchaser's Address: \_\_\_\_\_

Printed Name \_\_\_\_\_ Title: \_\_\_\_\_

Signature \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Email: \_\_\_\_\_

Supplier must secure and maintain one properly completed certificate of exemption from each purchaser making purchases without the payment of tax.

# Instructions for Web Fill-In Forms

## Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



## Guidelines

Do not handwrite any information



Do not use commas when entering amounts

Enter Whole U.S. Dollars Only  ❌

Enter Whole U.S. Dollars Only  ✅

Do not use brackets for negative numbers

Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only  ❌

Enter Whole U.S. Dollars Only  ✅

## Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"

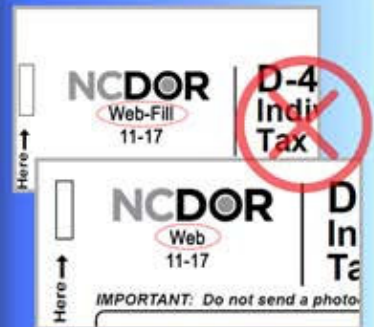


Do not print on both sides of the paper



## Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



# E-595E Streamlined Sales and Use Tax Certificate of Exemption

Do not send this form to the Streamlined Sales Tax Governing Board or the NC Department of Revenue. Send the completed form to the seller and keep a copy for your records. This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. **The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.**

**1**  Check if this certificate is for a single purchase. Enter the related invoice/purchase order # \_\_\_\_\_

**2** A. Purchaser's name \_\_\_\_\_

B. Business address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Country \_\_\_\_\_ Zip code \_\_\_\_\_

C. Name of seller from whom you are purchasing, leasing, or renting \_\_\_\_\_

D. Seller's address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Country \_\_\_\_\_ Zip code \_\_\_\_\_

**3 Purchaser's type of business.** Check the number that describes your business.

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

**4 Reason for exemption.** Check the letter that identifies the reason for the exemption.

- |  |  |
|--|--|
| <input type="checkbox"/> A Federal government (department) _____ | <input type="checkbox"/> H Agricultural production # _____             |
| <input type="checkbox"/> B State _____ government (name) _____   | <input type="checkbox"/> I Industrial production/manufacturing # _____ |
| <input type="checkbox"/> C Tribal government (name) _____        | <input type="checkbox"/> J Direct pay permit # _____                   |
| <input type="checkbox"/> D Foreign diplomat # _____              | <input type="checkbox"/> K Direct mail # _____                         |
| <input type="checkbox"/> G Resale # _____                        | <input type="checkbox"/> L Other (explain) _____                       |

**5 Identification (ID) number.** Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID Number	State/Country	Reason	ID Number	State/Country	Reason
AR	_____	_____	NV	_____	_____
GA	_____	_____	OH	_____	_____
IA	_____	_____	OK	_____	_____
IN	_____	_____	RI	_____	_____
KS	_____	_____	SD	_____	_____
KY	_____	_____	TN	_____	_____
MI	_____	_____	UT	_____	_____
MN	_____	_____	VT	_____	_____
NC	_____	_____	WA	_____	_____
ND	_____	_____	WI	_____	_____
NE	_____	_____	WV	_____	_____
NJ	_____	_____	WY	_____	_____

**6 Sign and Date.** 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 \_\_\_\_\_

Phone number \_\_\_\_\_ E-mail address \_\_\_\_\_

Please print

# Streamlined Sales and Use Tax Certificate of Exemption Instructions

**Sections 1-6 are required information. A signature is not required if in electronic form. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.**

**Section 1:** Check the box for a single purchase and enter the invoice/purchase order number. If the box is not checked, this certificate is considered a blanket certificate and remains effective until cancelled by the purchaser if purchases are no more than 12 months apart, unless a longer period is allowed by a state. In North Carolina, a recurring business relationship exists when a period of no more than 12 months elapses between sales transactions.

**Section 2:** Enter the purchaser's and seller's name, street address, city, state, country, and zip code.

**Section 3 Type of Business:** Check the number that best describes the purchaser's business or organization. If none of the categories apply, check 20 and provide a brief description.

**Section 4 Reason for Exemption:** Check the letter that identifies the reason for the exemption. If the exemption you are claiming is not listed, check "L Other" and provide a clear and concise explanation of the exemption claimed. Not all states allow all exemptions listed on this form. The purchaser must check with that state for exemption information and requirements.

**Section 5 Identification ID Number:** Enter the ID number as required in the instructions for each state in which you are claiming an exemption.

## **Purchaser's Instructions:**

Enter the ID number as required in the instructions below for each state in which you are claiming an exemption. Identify the state or if a foreign ID, the country the ID number is from. If multiple exemption reasons are being claimed enter the letters identifying the reasons for exemption as listed in Section 4 for each state.

**ID Numbers for Exemptions *other than resale*:** You are responsible for ensuring that you are eligible for the exemption in the state you are claiming the tax exemption. Provide the ID number to claim exemption from sales and use tax that is required by the taxing state. Check with that state to determine your exemption requirements and status.

Foreign diplomats and consular personnel must enter their individual tax identification number shown on their sales tax exemption card issued by the United States Department of State's Office of Foreign Missions.

**ID Numbers for *Resale Purchases (Including Drop Shipments)*:** If you are claiming a purchase is not subject to tax because it is for resale (Exemption Reason G.) and you are:

- 1. Required to be registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by that state. If claiming exemption in OH and registration is not required in the state, enter any tax ID number issued by OH. If claiming exemption in MI and registration is not required in the state, enter "Not Required".
- 2. Not registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by any state.
- 3. Not required to register for sales tax and you do not have a sales tax identification number from any state:** Enter  
-Your FEIN.  
-If you do not have a FEIN, enter a different state-issued business ID number.  
-If you do not have any state-issued business ID number or FEIN, enter your state driver's license number.
- 4. A foreign purchaser and you do not have an ID number described in 1, 2, or 3:** The following states will accept the tax ID number (e.g., VAT number) issued by your country: AR, IN, KS, KY, ND, NJ, OK, RI, SD, TN, UT, WA, WY. All other states require an ID number as listed in 1, 2 or 3.

**If you do not have any of the ID numbers listed in 1 thru 4:** You are not required to list an ID number for the following states: NE, OH, SD, WI. Enter "Not Required" and the reason for exemption for that state. All other states require an ID number.

## **Seller's Instructions:**

**The seller is not required to verify the purchaser's ID number or determine the purchaser's registration requirements.** (GA requires the seller verify the purchaser's ID number.) The seller is required to maintain proper records of exempt transactions and provide those records to the state when requested in the form in which it is maintained. These certificates may be provided in paper or electronic format. If a paper exemption certificate is not forwarded by the purchaser, the seller must maintain the required data elements required on the form in an electronic format and make it available to Member states when requested. (see N.C. Gen. Stat. § 105-164.28)

The seller is not liable for any tax, interest, or penalty if the purchaser improperly claims an exemption or provides incorrect information on the certificate, provided all the following conditions are met:

1. The fully completed exemption certificate or required data elements are provided to the seller at the time of sale or within 90 days subsequent to the date of sale (see N.C. Gen. Stat. § 105-164.28)
2. The seller did not fraudulently fail to collect the tax due; and
3. The seller did not solicit customers to unlawfully claim an exemption.

**Note:** A seller may not accept a 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.

**Drop Shipper Instructions:** The drop shipper may accept an ID number to claim the resale exemption as provided above in the Purchaser's Instructions. The ID number may include an ID number issued by another state. This may result in the same ID number being used for multiple states to claim the resale exemption (e.g., a retailer or marketplace seller may only be required to register for sales tax in one state).

**Section 6 Sign and Date:** Sign and date the certificate of exemption. Print your name along with your title, phone number, and e-mail address where you can be reached if the Department has questions about your certificate of exemption.



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**RESALE CERTIFICATE**

Need to verify a Retail License number? Visit [dor.sc.gov/verify-a-retail-license](http://dor.sc.gov/verify-a-retail-license).

**Notice To Seller:**

It is presumed that all sales are subject to Sales Tax until the contrary is established. The burden of proof is on the seller that the sale of tangible personal property is not a retail sale. However, if the seller receives a resale certificate signed by the purchaser stating that the property is purchased for resale, the liability for the Sales Tax shifts from the seller to the purchaser.

This certificate is intended for use by licensed retail merchants purchasing tangible personal property for resale, lease or rental purposes. To be valid, the following conditions must be met:

1. The resale certificate presented to the seller by the purchaser contains all the information required by the SCDOR and has been fully and properly completed.
2. The seller did not fraudulently fail to collect or remit the tax, or both.
3. The seller did not solicit a purchaser to participate in an unlawful claim that a sale was for resale.

The seller must maintain a copy of this certificate to substantiate the exemption in the event of an audit. This certificate is not valid if it does not meet the above requirements, and the seller remains liable for the tax.

**Seller's Information:**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address City State ZIP

**Purchaser's Information and Acknowledgement:**

Type of business: \_\_\_\_\_

Type of items sold, leased or rented to others: \_\_\_\_\_

\_\_\_\_\_  
Business name Street Address

\_\_\_\_\_  
South Carolina Retail License Number City State ZIP  
If not SC, indicate a valid retail license number and state.

As the purchaser, I certify that I am engaged in the business of selling, leasing or renting tangible personal property of the kind and type sold by your business. I also certify that if the tangible personal property is withdrawn, used or consumed by the business or person withdrawing it (even if later resold), I will report the transaction to the SCDOR as a withdrawal from stock and pay the tax based upon the reasonable and fair market value, but not less than the original purchase price. For more information, see Regulation 117-309.17, available at [dor.sc.gov/policy](http://dor.sc.gov/policy). This certificate shall remain in effect unless revoked or canceled in writing. Furthermore, I understand that by extending this certificate, I am assuming liability for the Sales or Use Tax on transactions between your business and me.

\_\_\_\_\_  
Print name of owner, partner or officer Signature of owner, partner, or officer

\_\_\_\_\_  
Date certificate completed Title



**Notice to Purchaser:** If a purchaser uses a resale certificate to purchase tangible personal property tax free which the purchaser knows is not excluded or exempt from Sales Tax, then the purchaser is liable for the tax plus a penalty of 5% of the amount of the tax for each month, or fraction of a month, during which the failure to pay the tax continues, not exceeding 50% in the aggregate. This penalty is in addition to all other applicable penalties authorized under the law.

**Sales Tax:** Sales Tax is imposed on all retailers within South Carolina and applies to all retail sales of tangible personal property within the state. Retailers making sales of tangible personal property in South Carolina are required to remit the Sales Tax to the SCDOR.

**Use Tax:** Use Tax is imposed upon the consumer of tangible personal property that is purchased at retail for use, storage, or consumption in South Carolina. The Use Tax applies to purchases from out-of-state retailers.

**Tangible Personal Property:** Tangible personal property means property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses. It also includes services and intangibles, including communication, laundry and related services, furnishing of accommodations and sales of electricity, and does not include stocks, notes, bonds, mortgages, or other evidences of debt.

**Withdrawal from Stock, Merchants:** The money value of property purchased at wholesale for resale purposes and subsequently withdrawn from stock for use or consumption by the purchaser must be included in the gross proceeds of sales. See Regulation 117.309.17, available at [dor.sc.gov/policy](http://dor.sc.gov/policy), for more information.

The value to be placed upon such goods is the price at which these goods are offered for sale by the person withdrawing them. All cash or other customary discounts allowed to their customers may be deducted; however, the gross proceeds of sales cannot be less than the amount paid for the goods by the person making the withdrawal.

1. A valid SC retail license number contains the words **Retail License** in bold printed at the top of the license and is comprised of 9 digits.
2. The following are not acceptable for resale purposes: Social Security Numbers, Federal Employer Identification numbers, and Use Tax registration numbers. A South Carolina certificate of registration (Use Tax registration number) is for reporting Use Tax and is not a Retail License number. **Certificate of Registration** is printed at the top of the certificate.
3. Another state's resale certificate and number is acceptable in this state. Indicate the other state and its number on the front when using this form.
4. A wholesaler exemption number may be applicable in lieu of a Retail License number. A South Carolina wholesale exemption certificate will have SC Code Section 12-36-120(1) printed by the serial number.

**Note:** You are not required to use the ST-8A, but the information requested on the form is required on any resale certificate accepted by the seller.

For more information about the use of resale certificates, visit [dor.sc.gov/policy/advisory-opinions-sales](http://dor.sc.gov/policy/advisory-opinions-sales).

Need to verify a Retail License number? Visit [dor.sc.gov/verify-a-retail-license](http://dor.sc.gov/verify-a-retail-license).



TENNESSEE SALES OR USE TAX  
BLANKET CERTIFICATE OF RESALE

TO: Vendor's Name \_\_\_\_\_  
Vendor's Address \_\_\_\_\_

The undersigned hereby certifies that the merchandise purchased on each order we shall give, and until this notice is revoked by us in writing, is purchased for

- ( ) Resale as tangible personal property, or resale of a service subject to tax.
- ( ) A component part of an article to be produced for sale by manufacturing, assembling, processing, or refining.
- ( ) Rental or leasing of tangible personal property.
- ( ) Use in accordance with the provisions of Rule No. 68. (A copy of the letter must be given to the vendor.)
- ( )

(Indicate the purpose for which the property is bought when no Sales or Use Tax is to be collected.)

Sales Tax Registration Number \_\_\_\_\_ Name of Business \_\_\_\_\_  
 of Purchaser \_\_\_\_\_ By: \_\_\_\_\_ Name of Dealer \_\_\_\_\_  
 Date \_\_\_\_\_ Address \_\_\_\_\_

**WARNING**

This Certificate must be completed and signed before it is valid.

**The vendor must know, within the use of ordinary care, that the merchandise obtained upon this certificate of resale is that normally sold by the vendee in the usual course of business. Vendors failing to exercise such care will be held liable for the Sales Tax due upon such purchases.**

Any merchandise obtained upon this resale certificate is subject to the Sales and Use Tax if it is used or consumed by the vendee in any manner and must be reported and the tax paid thereon directly to the Department of Revenue.

TENNESSEE CODE ANNOTATED SECTION 67-6-607 MAKES IT A MISDEMEANOR TO MISUSE A CERTIFICATE OF REGISTRATION WITHOUT PAYING THE SALES AND USE TAXES, AND SUBJECTS THE CERTIFICATE TO REVOCATION.