



Tax Exemption Certificate Process

To comply with state and local tax law requirements, the seller must have proper exemption certificates on file for their customers who claim to be tax exempt. If the purchasing customer cannot provide the appropriate certificates, the selling business is obligated to collect the state sales tax for which products are being shipped.

It is the purchaser's responsibility to prove exemption status.

- A business which is registered for sales and use tax can use a resale certificate only when the merchandise being purchased is to be resold by the business.
- A business cannot use a resale certificate to purchase merchandise if that merchandise is used or consumed by the purchaser in any manner without being resold. If you purchase items for resale (and the supplier did not charge you sales tax), and then later consume those items or use in providing a service, as the end consumer you owe tax on that purchase.

Some states require state specific forms to be filed with the seller. State specific forms and specific regulations can be downloaded from each state's website.

***Below are states that require the state specific tax exemption number/form to be on file:**

CA	IL	NM
CT	MD	NY
DC	MA	PA
FL	MS	TN

***If your company is operating as a NON-Profit, 501(c)(3), the following state forms must be provided:**

AL	ID	OK
AZ	IA	SC
CA	LA	WA
GA	NC	

***All Federal Government agencies are tax exempt in all 50 states.**

Every customer that is sales tax exempt, must have the exemptions on file to validate status.

- For the exemption to be valid it must be signed and dated by the appropriate officer.

If your company already has prepared exemption forms that are typically sent to vendors, please provide those.

The Multi-Jurisdiction Exemption that is attached can be filled out, signed, and returned in lieu of submitting each states' form unless it is specified as such (see the box above).

- Please make sure to put your account number as well as your exemption number(s) on this multi-jurisdiction form
- Each state's website has the tax exemption regulations for that state.

****Please ensure that you your customer account number is on the exemption certificate(s)****

E-mail the exemption back to your sales rep or fax a copy to 330-963-0750