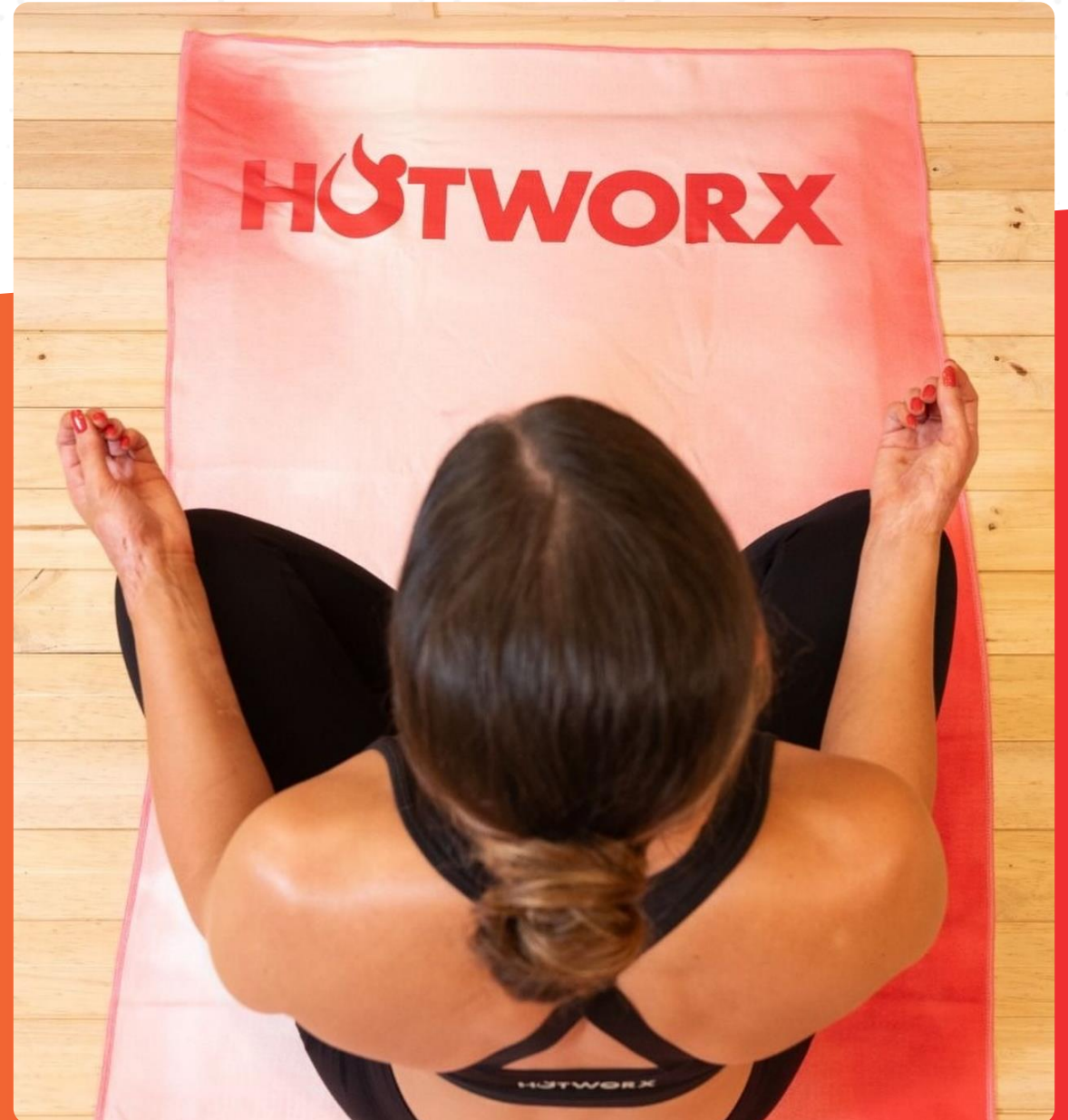


Resale Tax Certificate Resource Guide





INTRODUCTION

What is Resale Tax Certificate?

Who can use it?

What states requires Resale Tax Certificate?

Links where you can find your Resale Tax Certificate



What is Resale Tax Certificate?



Resale Tax Certificate

- A Resale Tax Certificate is a signed, legal document provided by the Business that intends to buy and resell products to Consumers.*
- Resale Tax Certificate forms, rules, and regulations vary from state to state.
- Some Resale Tax Certificates expire! It is important to check that you have the most updated Resale Tax Certificate on hand to provide to your Wholesaler (BDA).
- Be sure to check your state's Treasury website to review the following:
 - **What are the Rules and Regulations for a Resale Tax Certificate in my State?**
 - **Does my state charge sales tax on products that are intended for resale, even with a Resale Tax Certificate?**
 - **Does my state's Resale Tax Certificate expire?**
- Only a Business that is registered to collect Sales Tax and has a Sales and Use Tax** number can submit a Resale Tax Certificate to a Wholesaler (BDA) to withhold appropriate taxes.
- Resale Tax Certificates are applied to one location only. If you plan to ship products to multiple locations, you must submit multiple Resale Tax Certificates for each location.

* Wholesales are required to keep a copy of the Business' Resale Tax Certificate on file, per location, to withhold the appropriate taxes

** Not all States use the name "Sales and Use Tax" number. Please refer to pages 7 and 8 to find your States' reference name and a link to a blank copy of the Resale Tax Certificate

More about Resale Tax Certificate

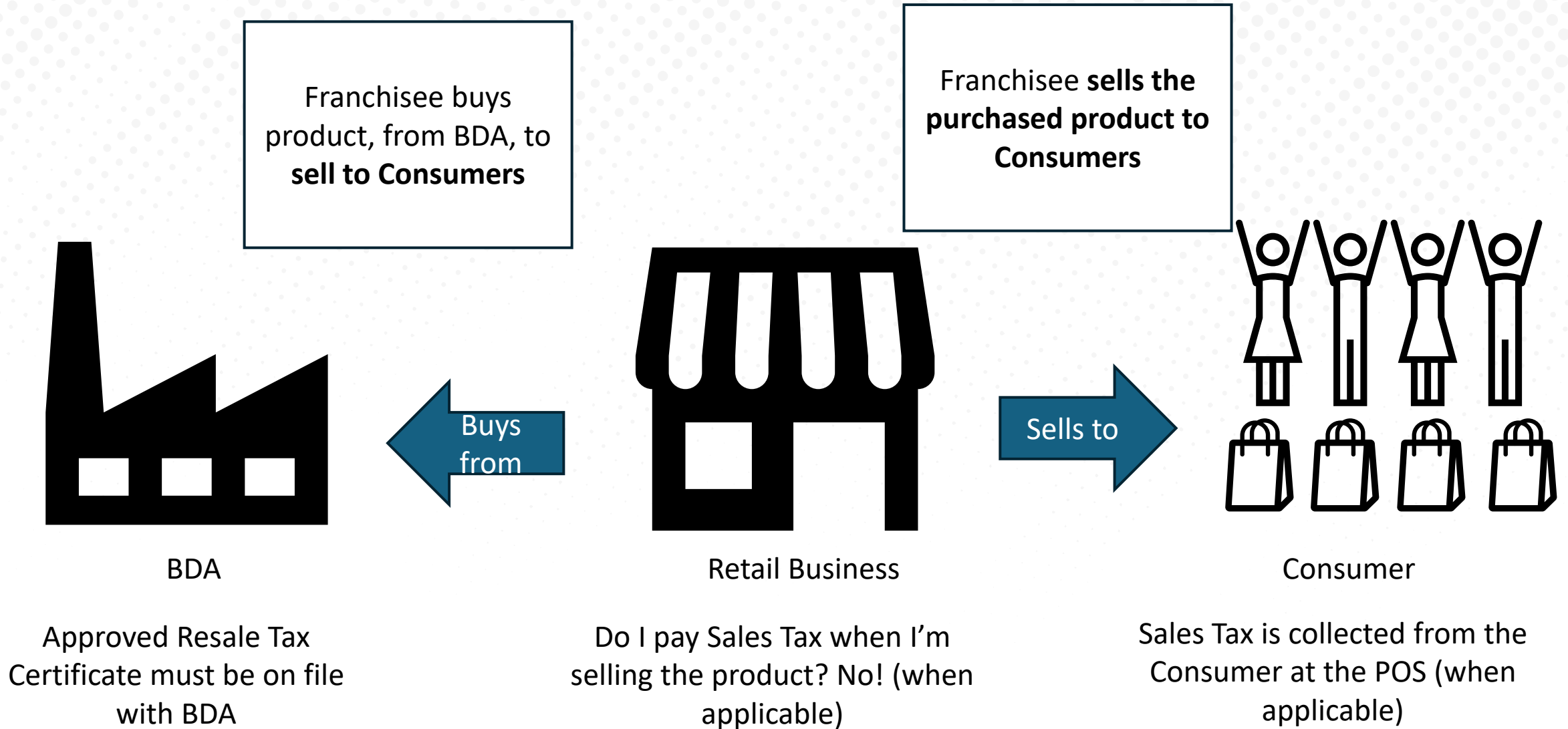
- Products that are purchased for day-to-day internal use, are given to an employee, are used as promotional giveaways to consumers, or product that will not be sold to Consumers are **taxable**.*
- Resale Tax Certificates do not apply to the entirety of an Order's Subtotal, it is applied to the items being purchased.**

Example:

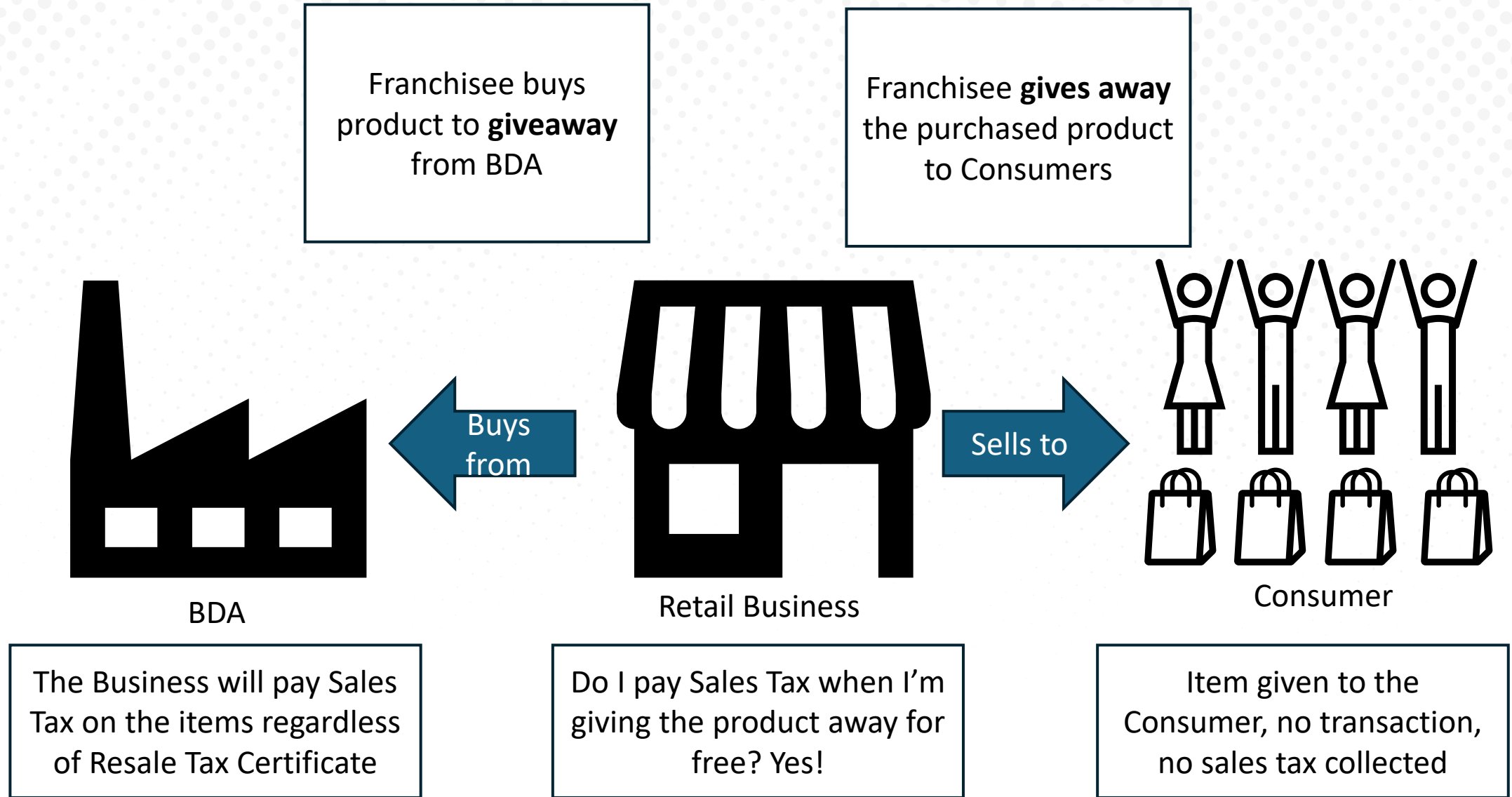
You are purchasing lanyards that will be given to Consumers at an event that promotes your store. In that same transaction, you are also purchasing t-shirts that will be resold to Consumers in your store. For this transaction, the t-shirts are non-taxable, because Sales Tax will be collected by your Store at the POS. However, the lanyards will be taxed, because they are being given away to the Consumers by your store, this means Sales Tax is collected between your Business and the Wholesaler (BDA).

- If you have not obtained a Sales and Use Tax number, but plan on reselling product purchased from your Wholesaler (BDA), please work with your State Treasury Department to ensure you are compliant!

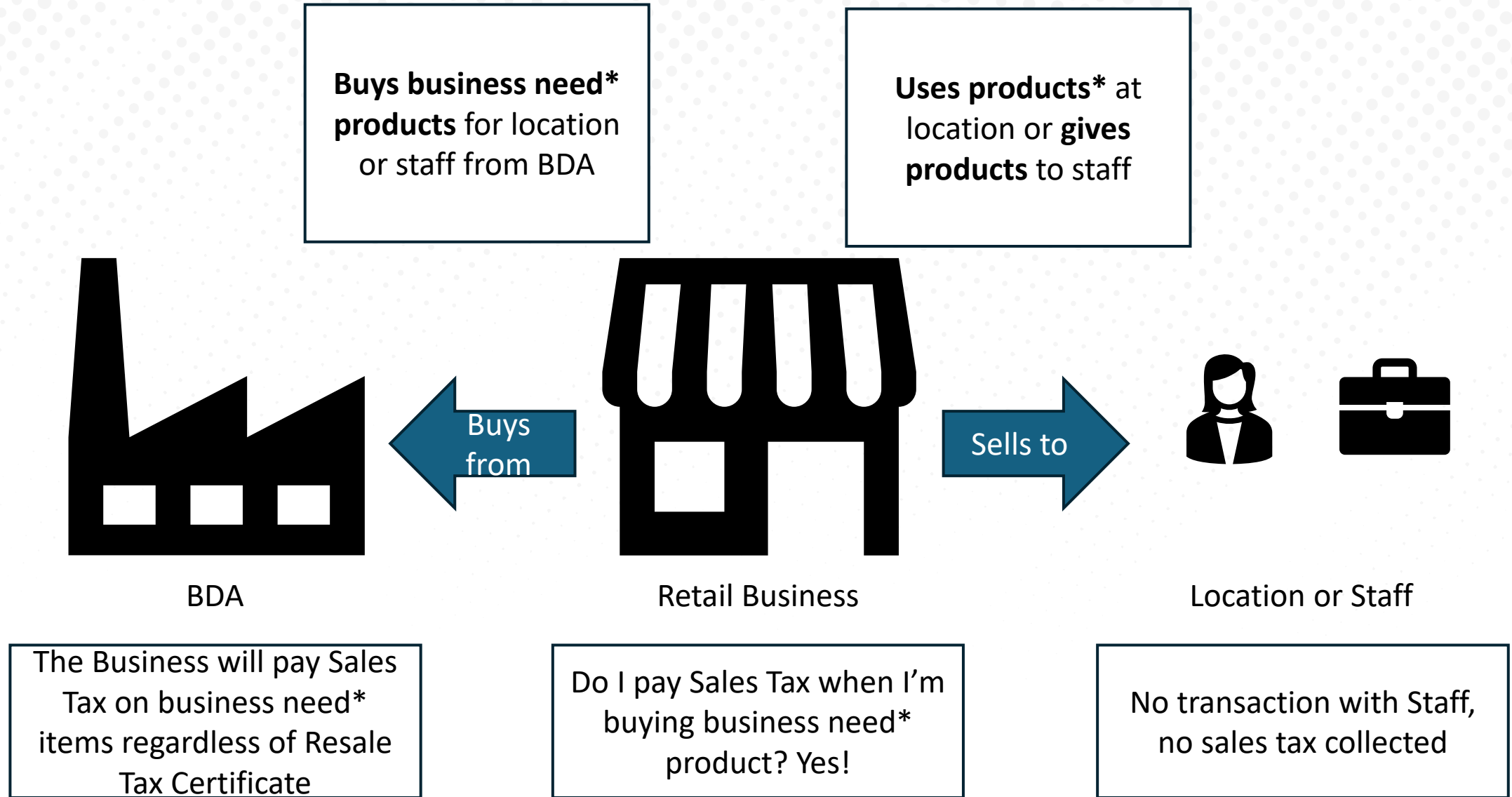
Resale Tax Scenario 1



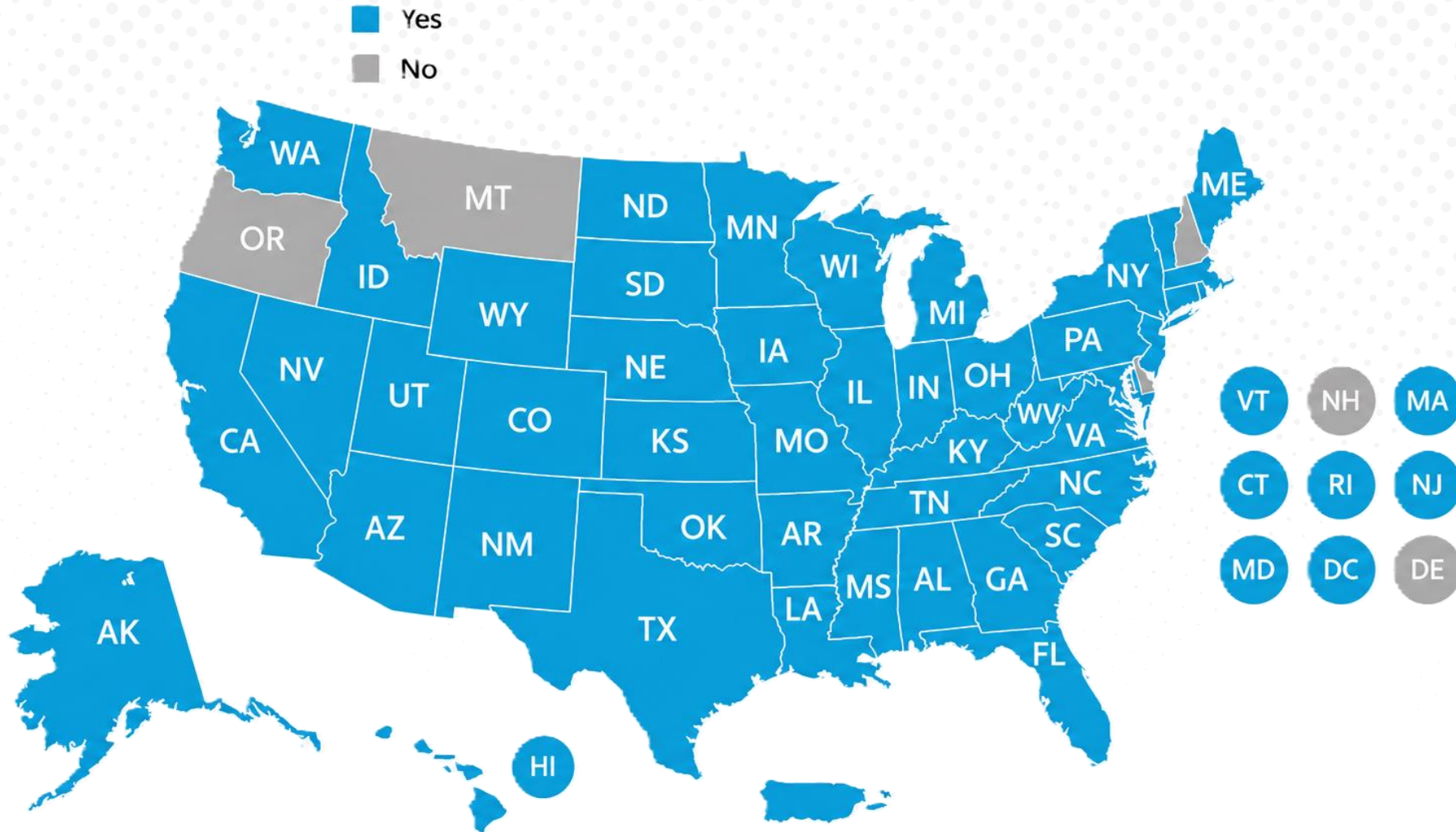
Resale Tax Scenario 2



Resale Tax Scenario 3



Does my state require a Resale Tax Certificate?



Where do I find my state's Resale Tax Certificate?

State	Resale Tax Certificate Name	Link
Alabama	Uniform Sales & Use Tax Resale Certificate – Multijurisdictional	Uniform Sales & Use Tax Resale Certificate – Multijurisdictional
Alaska	Uniform Sales & Use Tax Resale Certificate – Multijurisdictional	Uniform Sales & Use Tax Resale Certificate – Multijurisdictional
Arizona	Arizona Resale Certificate	Form 5000A
Arkansas	Exemption Certificate	Form ST391
California	California Resale Certificate	Form CDTFA-230
Colorado	Declaration of Wholesale or Entity Sales Tax Exemption	Form DR 5002
Connecticut	Sales & Use Tax Resale Certificate	Sales & Use Resale Certificate
Delaware	N/A	N/A
District of Columbia	Certificate of Resale District of Columbia Sales and Use Tax	Form OTR-368
Florida*	Florida Annual Resale Certificate for Sales Tax	Form DR-13 - Instructions
Georgia	Sales Tax Certificate of Exemption	Form ST-5
Hawaii	Resale Certificate for Goods General Form 1	Form G-17
Idaho	Sales Tax Resale or Exemption Certificate	Form ST-101
Illinois	Certificate of Resale	Form CRT-61
Indiana	General Sales Tax Exemption Certificate	Form ST-105
Iowa	Iowa Sales/Use/Excise Tax Exemption Certificate	Form 31-014a
Kansas	Resale Exemption Certificate	Form ST-28a
Kentucky	Resale Certificate	Form 51A105
Louisiana*	Sales Tax Exemption Certificate for Purchases for Resale	Form R-1042 - Instructions
Maine	Uniform Sales & Use Tax Resale Certificate – Multijurisdictional	Uniform Sales & Use Tax Resale Certificate – Multijurisdictional
Maryland	Suggested Blanket Resale Certificate	Suggested Blanket Resale Certificate
Massachusetts	Sales Tax Resale Certificate	Form ST-4
Michigan	Michigan Sales and Use Tax Certificate of Exemption	Form 3372
Minnesota	Certificate of Exemption	Form ST3
Mississippi	N/A	Provide your Mississippi Sales Tax Permit to BDA

Where do I find my state's Resale Tax Certificate?

State	Resale Tax Certificate Name	Link
Missouri	Sales and Use Tax Exemption Certificate	Form 149
Montana	N/A	N/A
Nebraska	Nebraska Resale or Exempt Sale Certificate	Form 13
Nevada	Nevada Resale Certificate	Form TAX-C006
New Hampshire	N/A	N/A
New Jersey	New Jersey Division of Taxation Sales Tax Resale Certificate	Form ST-3
New Mexico	Uniform Sales & Use Tax Resale Certificate – Multijurisdictional	Uniform Sales & Use Tax Resale Certificate – Multijurisdictional
New York	New York State and Local Sales and Use Tax Resale Certificate	Form ST-120
North Carolina	Certificate of Resale	Form E-595E
North Dakota	Certificate of Resale	Form SFN 21950
Ohio	Sales and Use Tax Unit Exemption Certificate	Form ST STEC U
Oklahoma	Streamlined Sales Tax Agreement Certificate of Exemption	Form F0003
Oregon	N/A	N/A
Pennsylvania	Pennsylvania Exemption Certificate	Form REV-1220
Rhode Island	Resale Certificate	Form 1997
South Carolina	Resale Certificate	Form ST-8A
South Dakota	Streamlined Sales and Use Tax Certificate of Exemption	Form 2040
Tennessee	Sales and Use Tax Certificate of Resale	Sales and Use Tax Certificate of Resale
Texas	Texas Sales and Use Tax Resale Certificate	Form 01-339
Utah	Exemption Certificate (Sales, Use, Tourism and Motor Vehicle Rental Tax)	Form TC-721
Vermont	Purchases for Resale, By Exempt Organizations, and By Direct Pay Permit	Form S-3
Virginia	Sales and Use Tax Certificate of Exemption	Form ST-10
Washington*	Reseller Permit	Reseller Permit - Instructions
West Virginia	Streamlined Sales Tax Certificate of Exemption	Form F0003
Wisconsin	Wisconsin Sales and Use Tax Exemption Certificate	Form S-211

Resale Tax Certificate FAQ

I have my Sales and Use Tax Permit/ID; does that work? Can I only provide that?

No, a Sales and Use Tax Permit/ID only allows a Business to **collect** and **report** on Sales Tax from consumers. It does not allow a Business to **purchase** tangible goods from a Vendor (BDA) tax exempt.

On the Resale Tax Certificate, who is the “Purchaser? Who is the “Seller” or “Vendor”?

Your Business’ Legal Entity Name (listed on your W9) must be listed as the “**Purchaser**”. **Bensussen Deutsch & Associates, LLC** must be listed as the “**Seller**” or “**Vendor**” – this name cannot be shortened.

If you submit a Resale Tax Certificate that lists itself or another Company as the Vendor or Seller, it will be rejected.

Do I have to fill in all required fields on the Resale Tax Certificate form?

Yes! A Resale Tax Certificate is a legal document! A completed, signed, and dated Resale Tax Certificate is to be on hand with any Vendor, or Seller before Sales Tax can be remitted.

I’ve submitted a Resale Tax Certificate, and it has been accepted. Will I receive a tax credit for all the orders I placed before the Resale Tax Certificate was accepted?

No, if BDA does **not** have an accepted Resale Tax Certificate on file, then BDA must apply Sales Tax. If purchases are made without an approved Resale Tax Certificate, then the Business will be solely responsible to work with their State for any tax credits needed for purchases made prior to their Resale Tax Certificate being accepted by BDA.

What if my state doesn’t recognize Sales Tax? (Delaware, Montana, New Hampshire, and Oregon only!)

BDAs tax system recognizes the states that don’t have Sales Tax. If you are shipping to one of those states, it will automatically remit the sales tax from your order.

What if I own multiple locations in one state?

You will need to submit a Resale Tax Certificate **per location** to ensure that the proper documentation is on file for audit purposes.

Resale Tax Certificate FAQ

What if I own multiple locations in multiple states?

You will need to submit a Resale Tax Certificate **per location, per state**, to ensure that the proper documentation is on file for audit purposes.

What do I do if I do not have a Sales and Use Tax Number? (US only)

If you're Business is not registered to collect sales tax, and you intend to purchase product for resale, then you will need to obtain a Sales and Use Tax Number. Be sure to check with your state's Treasury website to begin this process! Once you have your **Sales and Use Tax Number**, you can **complete a Resale Tax Certificate** and submit it to BDA.

If you're Business is not registered to collect sales tax, and you do not intend to purchase product for resale, then you do not need to submit paperwork to BDA!

What if I live and own a location in Canada, or outside the US?

Many countries, including Canada, do not have Resale Tax Certificates, or an equivalent form. These situations will be handled on a case-by-case basis. Please reach out to BDA's Tax Team – hotworxsalestax@bdainc.com if you have any questions. We will work with you to ensure both parties are following the applicable International Sales Tax laws.

What do I do if my Resale Tax Certificate has an expiration date on it? Or has expired? (FL, LA, WA only!)

If you live in a State where a Resale Tax Certificate expires, and you wish to continue purchasing tangible goods tax exempt (when applicable) you must **re-submit** an updated Resale Tax Certificate with BDA **prior** to the current expiration date. Please re-submit your updated Resale Tax Certificate to hotworxsalestax@bdainc.com.

If the on-file Resale Tax Certificate has expired, then BDA will be required to apply Sales Tax to all orders placed until an updated Resale Tax Certificate has been received. BDA cannot issue a credit for Sales Tax without having an accepted Resale Tax Certificate on file.

If purchases are made with an expired Resale Tax Certificate on file, and the new Resale Tax Certificate has **not** been submitted or accepted by BDA, then the Business will be solely responsible to work with their State for any tax remittance needed for purchases made between the Resale Tax Certificate expiration date and the new Resale Tax Certificate issuance date/acceptance by BDA.

Resale Tax Certificate QR CODES



Scan this code to access a quick Smartsheet intake form and upload your resale tax certificate. BDA will need this on file in order to remove sales tax from your order. Please allow for 5 business days for processing and approvals

THANK YOU!