

Corporate Headquarters  
2130 East Gladwick Street  
Rancho Dominguez, CA 90220  
Tel (310) 637-6162



**Welcome!**

Thank you for your request to open an account with LIFT Safety. The approval process typically takes 1-2 business days (if trade references require contacting, expect a 5-7 day approval process). Once approved, you will receive an email from your local LIFT Safety Sales Executive outlining your terms.

Complete and return the following documents:

- Account Set Up and Credit Application
- Standard Terms Agreement
- Tax Resale certificate
- LIFT Warranty Policy
- LIFT Online MAP Policy
- Amazon Authorized Reseller
- Certificate of Resale or Sales and Use Tax Exemption Certificate

Return to:

LIFT Safety  
Attn: Accounts Receivable  
[AR@liftsafety.com](mailto:AR@liftsafety.com)

If you have any questions, please contact:

Paul Doremus  
Vice President - Sales  
(619) 417-9641  
[paul@liftsafety.com](mailto:paul@liftsafety.com)  
or:  
Customer Service Supervisor  
(800)-229-4387  
[CS@liftsafety.com](mailto:CS@liftsafety.com)

Thank you for choosing LIFT Safety.

The LIFT Safety Team  
[www.liftsafety.com](http://www.liftsafety.com)

To place an order please email : [Orders@liftsafety.com](mailto:Orders@liftsafety.com)

To place a logo order please email: [Logos@liftsafety.com](mailto:Logos@liftsafety.com)

For Customer Service issues please email: [CS@liftsafety.com](mailto:CS@liftsafety.com)

To ask for a return please email: [Returns@liftsafety.com](mailto>Returns@liftsafety.com)



**ACCOUNT SET UP and CREDIT APPLICATION**

Please fill out completely, sign and email to [AR@liftsafety.com](mailto:AR@liftsafety.com)

Company Name: \_\_\_\_\_

DBA: \_\_\_\_\_

Fed Tax ID#: \_\_\_\_\_ State Resale #: \_\_\_\_\_

Billing Address: \_\_\_\_\_

Billing Contact Name: \_\_\_\_\_ Billing Contact Title: \_\_\_\_\_

Billing Contact Phone: \_\_\_\_\_ Billing Contact Fax: \_\_\_\_\_

Billing Contact Email: \_\_\_\_\_ Secondary Email: \_\_\_\_\_

Shipping Address: \_\_\_\_\_

Order Contact Name: \_\_\_\_\_ Order Contact Title: \_\_\_\_\_

Order Contact Phone: \_\_\_\_\_ Order Contact email: \_\_\_\_\_

**Name of LIFT Representative:** \_\_\_\_\_

Organization Type: Corporation  Partnership  Proprietorship  LLC

Requested Terms: Credit Card  Net 30  Credit limit

CC Type: (circle one) VISA, MC, AMEX, DISC Card#:  Exp.

*NOTE: By signing this application you are authorizing us to keep this card info on file for future orders, and this will automatically allow us to charge your card for orders placed with us.*

**GUARANTEE & REQUEST TO ESTABLISH ACCOUNT:**

Requests for a credit line of \$5,000 or more will require the latest Financial/Operating statements, preferably audited, including interims. This form along with your Certificate of Resale, or your State Sales and Use Tax Exemption Certificate is required. Email this completed form and support documents to [AR@liftsafety.com](mailto:AR@liftsafety.com).

By affixing a signature below, the undersigned (or if a corporation, authorized officer/agent) agrees that in the event said account becomes past due, interest shall accrue on any delinquent amounts owed by Distributor for the products at the rate of 1% per month on the amounts past due according to terms, but not to exceed the maximum rate permitted by applicable law whichever is less. In the event that LIFT must resort to legal or other proceedings to collect any past due amount the Client agrees to pay all costs of collection, including reasonable attorneys' fees and court costs, along with any accrued interest and service charges. Client agrees to comply with the requirements of the LIFT Safety Distributor programs as set forth in each program agreement and the terms and conditions as outlined in the most current Lift Safety Price Book. It is also agreed the Fairway Import-Export Inc., dba LIFT Safety, EVS Sports Protection, & Lantic USA is authorized to check credit references and to obtain from whatever source necessary, such information, personal or business, as may be required concerning this application for credit.

WE CERTIFY THAT ALL INFORMATION ON THIS FORM IS CORRECT, AND THAT WE FULLY UNDERSTAND YOUR CREDIT TERMS AND AGREE TO THE PROPER PAYMENT IN CONSIDERATION OF CREDIT EXTENDED.

Authorized Representative Signature	Date
Authorized Representative (Printed)	Title

Corporate Headquarters  
2130 East Gladwick Street  
Rancho Dominguez, CA 90220  
Tel (310) 637-6162



## Standard Terms Agreement

We would like to take this opportunity to briefly set forth our terms for maintaining an open account with LIFT Safety. Our standard terms are Net 30 days on approved credit accounts. Invoices are emailed out to the billing email address provided 48 hours after product ships. Please notify LIFT Safety if the billing contact changes or if there are any discrepancies with billing. Prompt payment is appreciated. We accept Check, ACH, Visa, MasterCard, American Express and Discover.

A 3% processing fee applies to all invoices paid via credit cards 30 days after invoicing.

ACH transactions are responsible for all bank fees – see form attached

All payments should be mailed to:

LIFT Safety  
2130 East Gladwick Street  
Rancho Dominguez, CA 90220

### Past Due Accounts

Should invoices not be paid on time, you will be assessed late fee as outlined below. Please contact the LIFT Safety Accounting Department at (310) 637- 5000 to resolve any past due balances on your account or send an email to [ar@liftsafety.com](mailto:ar@liftsafety.com) .

**30 days:** If your account is overdue past 30 days, you will incur a late fee of 1% of your current billing. An email reminder will be sent to the billing contact on file.

**45 days:** If your account is overdue past 45 days, an email reminder will be sent to the billing contact on file with a five (5) day notice to pay. On the fifth day, your account will be placed on credit hold until all invoices are paid in full, including late fees. While your account is on credit hold, you will be unable to place future orders and any backorders will not be shipped. To reactive your account, you will need to contact us to pay by credit card (3% fee applies), send an ACH or mail a check. Once we receive your payment in full (including all late fees), your account will be removed from credit hold.

**60 days:** If your account is delinquent for more than 60 days, you will be sent to an outside collection agency. Notice will be sent via certified mail. Orders/backorders will not be processed. Upon full payment off all past due invoices (including all late fees), your account will be re-established. Upon re-establishment, orders will need to be paid in advance for the first three months. You can do this by sending in a check or providing a credit card that will be charged at the time of shipping. Once three months of positive credit history have been established, your terms can be re-evaluated.

Authorized Representative Signature	Date
Authorized Representative (Printed)	Title



## LIFT Warranty Policy

### ALL CUSTOMERS:

1. Every LIFT product is covered by a one-year (from date of purchase) warranty on manufacturing defects.
2. Warranties cover original manufacturing defects in material and/or workmanship, not normal wear and tear.
3. All products covered by this LIFT warranty program will be repaired or replaced. LIFT Headquarters will determine whether a product can be repaired or must be replaced.
4. Products will be replaced with like or similar product size and model as those originally purchased.
5. Customer must obtain a Return Authorization (RA) number (from LIFT Customer Service Team).
  - a The completed RA form along with proof of purchase must be included return.
6. All warranty returns must be sent to LIFT Distribution center postage prepaid, as instructed on the RA.
7. LIFT will pay freight costs for return of warranty repaired or replacement products to customer at regular ground rates within the first year of warranty only if proof of purchase is provided.
  - a Customer is responsible for any express shipping charges above regular ground.
8. When a product is in a backorder status, warranty replacements will be given priority when new product is received.
9. Dealers should advise their customers to direct all warranty questions or problems directly to LIFT Customer service Team. The decision for all warranty issues must come from LIFT headquarters directly to customer.

### LIFT RETAIL CUSTOMERS:

1. Any LIFT product may be returned within 30 days of date of purchase for a refund if purchased directly from LIFT if accompanied by a copy of the original invoice, is unused, and in new condition. There is no refund for shipping and handling charges.
2. A 15% restocking fee will be charged for products returned for refund.
  - a Products returned for credit toward a future purchase will not be charged a restocking fee. There will be no credit given for shipping and handling charges. Freight will be charged on any subsequent purchase using the credit balance.
3. If product was purchased elsewhere it should be returned to that dealer, unless there is a warranty or manufacturing issue. LIFT will not process refunds for retail customers for items purchased elsewhere.
4. Any LIFT product may be exchanged within 90 days of date from purchase if received by LIFT unused and in new condition. A shipping and handling fee will be charged.
5. Contact LIFT Headquarters to obtain a Return Authorization number/form. Call Toll Free 877-LIFT-444 or email [cs@liftsafety.com](mailto:cs@liftsafety.com), before returning the product to LIFT Headquarters.
  - a A copy of the Return Authorization form must be included with the return.

### LIFT DEALERS and DISTRIBUTORS:

1. LIFT products may be returned for a refund or credit as long as the product is unused, in new condition and can be restocked. Credit to be determined if the item is an older and/or discontinued style.
2. A 15% restocking fee will be charged.
3. Dealers with credit terms will have their account credited. Dealers with COD terms will have a credit put on their account. Dealers paying by Credit Card will receive a refund on their credit card.
4. Dealers are to handle all non-warranty returns and exchanges of merchandise for their customers. This includes size or product exchange. If LIFT handles a size exchange instead of the dealer, the customer will pay shipping both ways. Other exchanges or returns will not be handled by LIFT for Dealer customers.
5. Contact LIFT Customer Service Team to obtain a Return Authorization number/form. Call Toll Free 877-LIFT-444 or email [cs@liftsafety.com](mailto:cs@liftsafety.com), before returning the product to LIFT headquarters.

Authorized Representative Signature	Date
Authorized Representative (Printed)	Title



## LIFT Online MAP Policy

To protect the integrity of the LIFT brand, we have adopted a MINIMUM ADVERTISED PRICE POLICY (MAP Policy) for resellers of LIFT SAFETY products.

- Effective January 1, 2021 we require that all Customers (new or existing) of LIFT products disclose if they are selling on the internet, listing all internet platforms and the names under which the customer sells any LIFT products. Any internet selling status change will have to be updated with LIFT Safety within 72 hours.
- Effective January 1, 2021 customers must not SELL, ADVERTISE or SHIP LIFT products outside the United States including Canada and Mexico.
- Effective January 1, 2021, customers must not advertise LIFT products on the internet for a price lower than the minimum advertised price (“MAP”) established by LIFT for the products listed in this document.

**Violators: Violating the MAP policy and its Pricing will result in the following actions. Even if it was unintended and an internal mistake.**

**Violation #1:** If you fail to comply with the terms of this MAP policy, you will be sent a “noncompliance notice” and you will be required to cure the violation IMMEDIATELY. If you fail to cure the violation within 24 hour period from the emailing of the “Noncompliance notice”, LIFT will exercise its right to take away any current or future trade program terms (including freight plans, discounts and or any other special terms).

**Violation #2:** If you receive a second Noncompliance Notice ( whether or not you cured the previous violation right away) you must cure the violation IMMEDIATELY. LIFT will exercise its right to take away any program terms ( as list in Violation 1). LIFT will place you on a 3 month probation program where you will not be able to order any products subject to our MAP policy and any other order will need to be prepaid. If you don’t cure your second violation within 24 hours from when the second “Noncompliance notice” was sent, LIFT will exercise its right to cease selling any products to you for a period of one year commencing on the date the second “noncompliance notice” was sent.

**Violation #3:** If you receive a third “Noncompliance Notice”, LIFT will exercise its right to cease selling any products to you indefinitely and your account will deactivate.

This policy applies only to ADVERTISED prices on the internet and does not apply to the price at which our products are actually sold or offered for sale to consumers as long as such price is not advertised on the internet.’

Retailers, who want to sell our products on the internet below our MAP, can continue to sell as long as the price is not advertised on the Internet. LIFT reserve the right to update its MAP policy at any time.

Authorized Representative Signature	Date
Authorized Representative (Printed)	Title



## LIFT Online Resell Policy

**Authorized Reseller and Internet Retail disclosure: (failure to accurately disclose all names under which you are trading on the internet will affect terms and business continuation)**

**Company Name:**

**Company 's Websites used**

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[www.amazon.com](http://www.amazon.com)

[www.ebay.com](http://www.ebay.com)

[www.sears.com](http://www.sears.com)

[www.walmart.com](http://www.walmart.com)

**Please check box if your company does NOT sell online.**

**Please note that, unless you are approved by LIFT as an Authorized Reseller to Amazon, you are not entitled to sell to Amazon any LIFT products. Any noncompliance to this term will result in immediate termination of your account with LIFT.**

Authorized Representative Signature	Date
Authorized Representative (Printed)	Title

### California Resale Certificate

**I HEREBY CERTIFY:**

1. I hold valid seller's permit number: \_\_\_\_\_

2. I am engaged in the business of selling the following type of tangible personal property:  
\_\_\_\_\_

3. This certificate is for the purchase from \_\_\_\_\_ of the item(s) I have listed in paragraph 5 below. [Vendor's name]


4. I will resell the item(s) listed in paragraph 5, which I am purchasing under this resale certificate in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe use tax based on each item's purchase price or as otherwise provided by law.

5. Description of property to be purchased for resale:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6. I have read and understand the following:  
**For Your Information:** A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

NAME OF PURCHASER \_\_\_\_\_

SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRESENTATIVE \_\_\_\_\_

 \_\_\_\_\_  
PRINTED NAME OF PERSON SIGNING | TITLE

ADDRESS OF PURCHASER \_\_\_\_\_

TELEPHONE NUMBER | DATE  
(     )

## UNIFORM SALES & USE TAX RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales/use tax, subject to the instructions and notes on pages 2–6. The issuing Buyer and the recipient Seller 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. This form was revised as of December 9, 2020.

Issued to Seller: \_\_\_\_\_

Address: \_\_\_\_\_

I certify that:

Name of Firm (Buyer): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

is engaged or is registered as a

Wholesaler

Retailer

Manufacturer

Seller

Lessor (see notes on pages 2–4)

Other (Specify) \_\_\_\_\_

and is registered for sales/use tax with the below-listed states and cities within which Seller would deliver purchases to Buyer and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. Buyer is in the business of wholesaling, retailing, manufacturing, leasing (renting), or selling 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 <sup>1</sup>		NE	
AR		NV <sup>19</sup>	
AZ <sup>2</sup>		NJ	
CA <sup>3</sup>		NM <sup>4,20</sup>	
CO <sup>4,5</sup>		NC <sup>21</sup>	
CT <sup>6</sup>		ND	
FL <sup>7</sup>		OH <sup>22</sup>	
GA <sup>8</sup>		OK <sup>23</sup>	
HI <sup>4,9</sup>		PA <sup>24</sup>	
ID <sup>10</sup>		RI <sup>25</sup>	
IL <sup>4,11</sup>		SC	
IA		SD <sup>26</sup>	
KS <sup>12</sup>		TN <sup>27</sup>	
KY <sup>13</sup>		TX <sup>28</sup>	
ME <sup>14</sup>		UT	
MD <sup>15</sup>		VT <sup>29</sup>	
MI <sup>16</sup>		WA <sup>30</sup>	
MN <sup>17</sup>		WI <sup>31</sup>	
MO <sup>18</sup>			

I further certify that if any property or service so purchased tax-free is used or consumed by Buyer so as to make it subject to sales/use tax, Buyer 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 Buyer may hereafter give to Seller, unless otherwise specified, and shall be valid until canceled by Buyer in writing or revoked by the 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 of Buyer)

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## INSTRUCTIONS

In order to comply with state and local sales tax law requirements, the Seller must have in its files a properly completed 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.

Generally, a Buyer must be registered as a retailer for sales/use tax in states where the Buyer has sales/use tax nexus. The sales/use tax registration number(s) should be entered on this certificate. A Buyer has sales/use tax nexus in a state if the Buyer has physical presence in that state or has made sufficient sales to customers in that state to have sales/use tax economic nexus. The threshold of sales activity needed to establish sales/use tax economic nexus may differ by state. If the Buyer is entitled to claim a resale sales tax exemption or exclusion, the Buyer should complete the certificate and send it to the Seller at the time of purchase or as soon thereafter as possible. If the Buyer purchases tax free for a reason other than resale, ingredient or component exemption, the Buyer cannot use this form and must provide to the Seller the proper state exemption certificate for that specific exemption.

### Caution:

Misuse of this certificate by Buyer, Seller, lessor, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue or accept a certificate in some states or cities.

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### 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. Colorado: Sellers should review 1 Code Colo. Regs. 201-1, Rule 39-26-105-3 (Documenting Exempt Sales) prior to accepting this form. The Colorado Department of Revenue collects and administers the state sales and use taxes and the sales and use taxes of certain cities, counties, and special districts (see department publication DR 1002). Use of this form (along with the other documentation required by department rule) is acceptable for taxes administered by the Colorado Department of Revenue. This form may not be accepted by self-collecting Colorado home-rule cities. Sellers are advised to contact those cities directly for further instruction.
6. 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. The good faith of the seller will be questioned if it 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 the purchaser of particular merchandise (or service) is not engaged in the business of selling that kind of merchandise (or service).
7. Florida: Allows the Multistate Tax Commission's Uniform Sales and Use Tax Resale Certificate – Multijurisdiction for tax-exempt purchases for resale; however, the selling dealer must also obtain a resale authorization number from the Florida Department of Revenue at [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates), or by calling 877-357-3725, and entering the purchaser's Florida *Annual Resale Certificate* number.

8. Georgia: a) 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.
- b) The certificate relieves the seller from the burden of proof on sales for resale if the seller acquires from the purchaser a properly completed certificate, taken in good faith, from a purchaser who:
- (i) Is engaged in the business of selling tangible personal property;
  - (ii) Has a valid sales tax registration number at the time of purchase and has listed his or her sales tax number on the certificate; and
  - (iii) At the time of purchasing the tangible personal property, the seller has no reason to believe that the purchaser does not intend to resell it in his or her regular course of business.
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. Idaho: 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 complies with Rule 128 of the Idaho Administrative Rules for Sales Tax (IDAPA 35.01.02.128).
11. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405 (Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale). Illinois does not have an exemption for sales of property for subsequent lease or rental, except as follows: (i) a motor vehicle that is used for automobile renting subject to the Automobile Renting Occupation and Use tax Act (35 ILCS 120/2-5(7)) and (ii) merchandise that the purchaser certifies is purchased to be rented subject to the Rental Purchase Agreement Occupation and Use Tax Act (35 ILCS 120/2-5(43)). Buyers purchasing items for lease or rental that meet either of these two exceptions should not use this Uniform Sales and Use Tax Resale Certificate, but instead must provide to Sellers proof of registration for the Automobile Renting Occupation and Use Tax or the Rental Purchase Agreement Occupation and Use Tax, as appropriate, and, in the case of the Rental Purchase Agreement Occupation and Use Tax, should use Form ST-261 (Exemption Certificate for Property Subject to Rental Purchase Agreement Tax). The use of this certificate for claiming resale purchases of services does not 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.

12. Kansas: Purchaser must enter a valid Kansas Registration Number issued by the Kansas Department of Revenue. Exemption certificates must be obtained from the purchaser at the time of the sale, but no later than 90 days subsequent to the date of sale. This resale certificate may only be used as a resale exemption certificate or ingredient or component part exemption certificate. This resale certificate may not be used by contractors to purchase materials without sales tax. This resale certificate may not be used by Manufacturing Companies to purchase machinery and equipment without sales tax. See Kansas Certificate ST-201. This resale certificate need not be renewed or updated when there is a recurring business relationship between the buyer and seller. A recurring business relationship exists when a period of no more than 12 months elapses between sales transactions. This resale certificate cannot be used by contractors to purchase labor services from other contractors without tax.
13. Kentucky: a) Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of admissions.

- 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.
- 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.

14. Maine: This state does not have an exemption for sales of property for subsequent lease or rental. This certificate is not valid for use by manufacturers purchasing tangible personal property that becomes an ingredient or component part of a product manufactured by the manufacturer. Please use Maine’s Industrial Users Exemption Certificate (ST-A-117).

15. Maryland: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Md Tax – Gen § 11-408(b). All claims for the resale exclusion, even those made with this certificate, must include the Buyer’s Maryland sales and use tax registration number. Certificates without a Maryland sales and use tax registration number will not be honored by the State. However, in lieu of a sale and use tax registration number, sellers 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 sales and use tax registration numbers, exemptions, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at [www.marylandtaxes.gov](http://www.marylandtaxes.gov).

16. Michigan: Blanket certificates are effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. A seller who receives and maintains a record of a properly completed certificate is not generally liable for sales or use tax on the transaction, even if a purchaser improperly claims an exemption. There are certain limited situations in which a seller can be liable for the tax, such as those involving fraud on the part of the seller. For more information, see revenue Administrative Bulletin (RAB) 2016-14.

17. Minnesota: Purchaser’s Minnesota tax identification number should be inserted into the row labeled “MN” in the state chart on page 1. If purchaser does not have a Minnesota tax identification number, the following are acceptable:

- Purchaser’s tax identification number issued by a state other than Minnesota and the name of the state;
- Purchaser’s federal Employer identification Number;
- The number of Purchaser’s valid state-issued driver’s license, or a valid state-issued identification number, along with the state of issue.

Purchaser must identify purchaser’s type of business using Minnesota’s business-type coding system. Check the correct box near the top of page 1. If you check the box labeled “Other,” provide the appropriate Minnesota business code in the space following the “Other” check box. You can find a list of Minnesota business codes on the Minnesota exemption certificate (Form ST3).

Purchaser must update the certificate data, as necessary, if this certificate is to be used as a blanket exemption certificate for continuing future purchases.

Note that Minnesota 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. To claim an exemption other than resale, use the Minnesota exemption certificate (Form ST3) or the Streamlined Sales Tax Governing Board exemption certificate (Form F0003).

- 18. 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.

- 19. Nevada:
  - 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 NRS 372.165, NRS 372.170, NRS 372.175 and NRS 372.180 regarding sales tax, and NRS 372.235, NRS 372.240 and NRS 372.245 regarding use tax.
  - 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.
  - d) A valid resale certificate is typically effective until the issuer revokes the certificate, but periodic renewal of the certificate is recommended.
  - e) Contractors are generally considered consumers of tangible personal property pursuant to NAC 372.200 and are unable and should not use this certificate, and Sellers should not accept it from a contractor.

20. 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.
21. 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.
22. 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) If no certificate is provided or obtained from the buyer at the time of the sale or within ninety days after the date on which such sale is consummated, it shall be presumed that the tax applies.
23. 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 within ninety (90) days subsequent to the date of sale and must accept the documentation in good faith. The specific documentation required under OAC 710:65-7-6 is: Written certification containing the purchaser's name, address, type of business, sales tax permit number, and the signature of the purchaser. OAC 710:65-7-8.
- 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.
24. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate subject to the provisions of 61 PA Code §32.3. The buyer should enter their eight-digit Pennsylvania Sales and Use Tax license number. If the buyer does not have a Pennsylvania Sales and Use Tax license number, they must provide an explanation as to why they are not licensed.
25. 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.
26. 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.
27. Tennessee: Third-Party drop shipment – A seller registered in Tennessee, who sells to an unregistered out-of-state retailer but delivers the product in Tennessee to the retailer's customer who is a consumer, must charge the sales tax on the sale to the out-of-state retailer unless the out-of-state retailer provides the seller with a resale exemption certificate that includes a Tennessee resale number.
- Any tangible personal property or other taxable item or service purchased without the payment of tax upon this resale certificate that is used or consumed in any manner by the buyer, or is given away, must be reported and the tax paid directly to the Tennessee Department of Revenue.
28. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.

29. Vermont: The reseller must be registered to collect Vermont sales tax. Vermont allows this certificate to be used to claim a resale exemption for goods only, not component parts to a service. It is not to be used by contractors. Vermont's manufacturing exemption is limited to property consumed in the manufacturing process, used directly and exclusively in the manufacturing process, or packaging or shipping materials for use by a manufacturer or wholesale distributor. Any other uses and the use for any other exemptions is not permitted.

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.

30. Washington: Buyer acknowledges that in addition to the amount of tax due, the misuse of this form may result in interest and penalties being imposed by law.
31. 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?**

A buyer must be registered as a retailer for sales/use tax in states where the buyer has sales/use tax nexus in a state. Registration in each state must be done separately with that state. See the state tax agency's website. The Federal Tax Administrators (FTA) maintains a centralized list of links to state agency websites: <https://taxadmin.memberclicks.net/state-tax-agencies>. The Streamlined Sales Tax Governing Board, Inc. maintains a centralized registration system that can be used to register in states that are members. For more information, see [www.streamlinedsalestax.org](http://www.streamlinedsalestax.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, 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 to the Buyer, is exempt from the tax as a sale for resale or as an ingredient or component of a product manufactured by the Buyer and to be resold.

**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” an “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 the sales/use tax registration or resale authorization number issued by the state (see next FAQ for an exception). For example, on the line next to AL, provide the sales/use tax registration number issued by Alabama. The relevant registration number may be given various names in the different states. Some of the terms for this number are State Registration or Seller’s Permit 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/use tax.

**What if I don’t have a registration number for any (or some) state(s)?**

The states vary in their rules regarding requirements for a reseller exemption or exclusion. 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 the registration number is provided for some other state (such as the resident 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 resale certificate?**

A Buyer who is registered in one of the states listed on the resale certificate may be able to use this certificate to make purchases of tangible property or taxable services that are for resale tax-exempt. 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 resale certificate?**

The states vary in their rules for use of this resale certificate. You should check with the relevant state to determine whether you can use this resale certificate for purchases from sellers registered in that state. 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 December 1, 2020. 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.

**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 such 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 resale 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 renewed certificate (see notes on certificate).

**Can this resale 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 resale certificate will be accepted?**

The Seller will determine whether it will accept the certificate from the Buyer. 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 has nexus 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 resale 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 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 (revised as of December 9, 2020). 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 contact the revenue department of that state. The Multistate Tax Commission's [Member States](#) webpage has links to revenue department websites.