



645 SW Cherry Lane, Jesup, GA 31545 | Toll Free: 800.342.7330 | Fax: 912.427.0339  
Email: office@harper-industries.com | www.harper-industries.com

**Thank you for your inquiry about opening an account with Harper Industries, Inc. Please complete the following forms on this checklist so we will have the necessary requirements to do business.**

### **NEW CUSTOMER CHECKLIST**

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**Return all completed paperwork by email to office@harper-industries.com or by fax to 912-427-0339.**

We are excited about the opportunity to serve and grow with you!

We have also provided as a separate attachment :

- **Terms and Conditions**
- **Safety Data Sheet**



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**CUSTOMER INFORMATION SHEET**

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

**Mailing Address:** \_\_\_\_\_

**Phone:** \_\_\_\_\_ **Fax:** \_\_\_\_\_

**Website:** \_\_\_\_\_

**Years In Business:** \_\_\_\_\_

**Owner/Manager Contact**

**Name:** \_\_\_\_\_ **Title:** \_\_\_\_\_

**Phone:** \_\_\_\_\_ **Email:** \_\_\_\_\_

**Mailing Address (If different from company's mailing address)** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Accounts Payable Contact\***

**Name:** \_\_\_\_\_ **Title:** \_\_\_\_\_

**Phone:** \_\_\_\_\_ **Email:** \_\_\_\_\_

**Mailing Address: (If different from company's mailing address)** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\*Accounts Payable contact will receive all invoices and ACH draft notices.

**Motor Fuel License Number:** \_\_\_\_\_

**Sales Tax Number:** \_\_\_\_\_

**Carrier Name/Phone/Contact:** \_\_\_\_\_

**Approximate Annual Volume (Gallons):** \_\_\_\_\_

**Proposed Term (Months):** \_\_\_\_\_

**Bulk Storage Capacity & Location(s)** \_\_\_\_\_

\_\_\_\_\_

**Harper Sales Representative :** \_\_\_\_\_



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**CREDIT APPLICATION**

**CUSTOMER INFORMATION:**

**Customer Name:**

Billing Address:

Entity Type:  Corporation     Partnership     Sole Proprietorship

**Owners & Percentage of Ownership:**

President/Manager:

FEIN/SSN:

Phone:

Fax:

Email:

Years in Business:

**Guarantor #1:**

Relationship to Customer:

Mailing Address:

Phone:

**Guarantor #2:**

Relationship to Customer:

Mailing Address:

Phone:

**CREDIT INFORMATION:**

**Name of Bank:**

Contact :

Mailing Address:

Phone:

Fax:

**Reference 1:**

Contact :

Mailing Address:

Phone:

Fax:

**Reference 2:**

Contact :

Mailing Address:

Phone:

Fax:

**GENERAL CREDIT TERMS**

In consideration for Harper Industries, Inc. (“Harper”) extending credit to the above-referenced Customer for Customer’s purchase of services from Harper, Customer agrees to the terms hereof, which shall apply to all future sales by Harper to Customer, to the terms of sale or other terms set forth in each invoice, quote or customer order, and to Harper’s Terms and Conditions, as may be amended from time to time and which are available upon request or at [www.harper-industries.com](http://www.harper-industries.com).

Unless otherwise set forth in an invoice, quote or customer order, full payment for any goods or services provided at any time by Harper must be made to Harper at its address at 645 SW Cherry Lane, Jesup, GA 31545, within thirty (30) days of the date Customer is invoiced. If payment is not timely made, Customer agrees to pay all collection costs, including reasonable attorneys’ fees and costs of litigation actually incurred, agrees to pay interest on all past-due balances at the rate of eighteen percent (18%) per annum from the invoice date until paid, and agrees that any dispute shall be governed by and construed in accordance with the laws of the State of Georgia without giving effect to its conflict of law provisions. Any and all disputes, actions, suits or proceedings Customer may have with Company must be brought in Wayne County, Georgia or, if applicable, the United States District Court for the Southern District of Georgia. Customer acknowledges and agrees that the above information furnished to Harper is for the purpose of obtaining credit from Harper. The individual signing below on behalf of Customer certifies that he/she is duly authorized in the capacity stated below to sign for and bind Customer. Customer agrees to immediately notify Harper in writing of any change in address or any change in the ownership of Customer. Customer agrees that this instrument may be signed and then delivered by Customer to Harper digitally or by e-mail ([office@harper-industries.com](mailto:office@harper-industries.com)) or fax (to 912-427-0339), in which case a signed copy of this instrument so delivered will have the force and effect of, and may be relied upon by all persons and entities as, a signed, executed original for all purposes.

*The above Credit Application is certified as true and correct and is agreed to, evidenced by the below signature.*

\_\_\_\_\_  
Print Company Name

\_\_\_\_\_  
Print Authorized Signer’s Name

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
Signature of Authorized Signer

\_\_\_\_\_  
City, State, Zip

\_\_\_\_\_  
Title of Authorized Signer

\_\_\_\_\_  
Witness Signature



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## GUARANTY

This GUARANTY ("**Guaranty**") is made as of the date written below, by the "**Guarantor**" identified below, in favor of Harper Industries, Inc., a Georgia corporation ("**Beneficiary**").

### **WITNESSETH:**

WHEREAS, the customer identified below ("**Obligor**") and Beneficiary are parties to a propane supply relationship, which may include a Propane Supply Agreement (as the same may from time to time be amended, supplemented, restated or otherwise modified, together with any related ancillary agreements, including the Terms and Conditions (as defined below), the "**Transaction Documents**");

WHEREAS, all of Obligor's transactions with Beneficiary are subject to Beneficiary's Terms and Conditions, as may be amended from time to time and which are available upon request or at www.harper-industries.com ("**Terms and Conditions**"); and

WHEREAS, capitalized terms used herein without meaning shall have the meaning given to such terms in the Transaction Documents.

NOW, THEREFORE, for good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, and in order to induce Beneficiary to extend credit to Obligor, Guarantor hereby agrees as follows:

1. **Guaranty.** Guarantor hereby absolutely, unconditionally and irrevocably guarantees to Beneficiary, for the benefit of the Obligor, the punctual payment and performance when due, of any and all obligations, liabilities, covenants and agreements now or hereafter existing arising under or relating to the Transaction Documents, plus any and all expenses and costs (including reasonable attorney's fees) relating to enforcement of Beneficiary's rights hereunder (collectively called the "**Obligations**").
2. **Continuing, Absolute and Unconditional Guaranty.** This Guaranty is a continuing guaranty of the Obligations, and is an absolute, irrevocable and unconditional guaranty of payment and performance with respect to the Obligations, and Guarantor shall be liable for the payment and performance of the Obligations as a primary obligor.
3. **Certain Agreements and Waivers by Guarantor.**
  - (a) Guarantor hereby irrevocably waives any defenses to enforcement it may have (now or in the future) by reason of the following:
    - (1) any illegality, invalidity or unenforceability of any Obligation or the Transaction Documents, or any law, regulation, decree or order of any jurisdiction or any other event affecting any term of the Obligations;
    - (2) any change in the time, place or manner of payment or performance of, or in any other term of the Obligations, or any rescission, waiver, release, assignment, amendment or other modification of the Transaction Documents;
    - (3) any taking, exchange, substitution, release, impairment, amendment, waiver, modification or non-perfection of any collateral or any other guaranty for the Obligations, or any manner of sale, disposition or application of proceeds of any collateral or other assets to all or part of the Obligations;
    - (4) any default, failure or delay, willful or otherwise, in the performance of the Obligations;
    - (5) any change, restructuring or termination of the corporate structure, ownership or existence of Guarantor or Obligor or any insolvency, bankruptcy, reorganization or other similar proceeding affecting Obligor or its assets or any resulting restructuring, release or discharge of any Obligations;
    - (6) any failure of Beneficiary to disclose to Guarantor any information relating to the business, condition

(financial or otherwise), operations, performance, properties or prospects of Obligor now or hereafter known to Beneficiary, Guarantor waiving any duty of Beneficiary to disclose such information;

- (7) the failure of any other guarantor or third party to execute or deliver this Guaranty or any other guaranty or agreement, or the release or reduction of liability of Guarantor or any other guarantor or surety with respect to the Obligations;
- (8) the failure of Beneficiary to assert any claim or demand or to exercise or enforce any right or remedy under the provisions of any Transaction Document or otherwise;
- (9) the existence of any claim, set-off, counterclaim, recoupment or other rights that Guarantor or Obligor may have against Beneficiary (other than a defense of payment or performance); and
- (10) any other circumstance (including, without limitation, any statute of limitations), act, omission or manner of administering the Transaction Documents or any existence of or reliance on any representation by Beneficiary that might vary the risk of Guarantor or otherwise operate as a defense available to, or a legal or equitable discharge of, Guarantor.

(b) Guarantor acknowledges and agrees:

- (1) Guarantor hereby unconditionally and irrevocably waives any right to revoke this Guaranty and acknowledges that this Guaranty is continuing in nature and applies to all presently existing and future Obligations, until the complete, irrevocable and indefeasible payment and satisfaction in full of the Obligations;
  - (2) This Guaranty is a guaranty of payment and performance and not of collection. Beneficiary shall not be obligated to enforce or exhaust its remedies against Obligor or under the Transaction Documents before proceeding to enforce this Guaranty;
  - (3) This Guaranty is a direct guaranty and independent of the obligations of Obligor under the Transaction Documents. Beneficiary may resort to Guarantor for payment and performance of the Obligations whether or not Beneficiary shall have resorted to any collateral therefor or shall have proceeded against Obligor or any other guarantors with respect to the Obligations. Beneficiary may, at Beneficiary's option, proceed against Guarantor and Obligor, jointly and severally, or against Guarantor only without having obtained a judgment against Obligor;
  - (4) Guarantor hereby unconditionally and irrevocably waives promptness, diligence, notice of acceptance, presentment, demand for performance, notice of non-performance, default, acceleration, protest or dishonor and any other notice with respect to any of the Obligations and this Guaranty and any requirement that Beneficiary protect, secure, perfect or insure any lien or any property subject thereto;
  - (5) Guarantor agrees that its guaranty hereunder shall continue to be effective or be reinstated, as the case may be, if at any time all or part of any payment of any Obligation is voided, rescinded or recovered or must otherwise be returned by Beneficiary upon the insolvency, bankruptcy or reorganization of Obligor; and
  - (6) It is the intent of Guarantor and Beneficiary that the obligations and liabilities of Guarantor under this Guaranty are absolute, irrevocable and unconditional under any and all circumstances and that until the Obligations are fully and finally paid and performed, and not subject to refund or disgorgement, the obligations and liabilities of Guarantor under this Guaranty shall not be discharged or released, in whole or in part, by any act or occurrence that might, but for the provisions of this Guaranty, be deemed a legal or equitable discharge or release of a guarantor.
4. **Assignment.** This Guaranty shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns; provided, however, that Guarantor may not, without the prior written consent of Beneficiary, assign any of its rights, powers or obligations hereunder. Beneficiary may assign this Guaranty and its rights hereunder without the consent of Guarantor. Any attempted assignment in violation of this section shall be null and void.
5. **Governing Law; Dispute Resolution; Attorneys' Fees and Costs.**
- (a) **Governing Law.** All matters arising out of or relating to this Guaranty shall be governed by and construed in accordance with the laws of the State of Georgia without giving effect to its conflict of law provisions.

- (b) **Dispute Resolution.** Any and all disputes, actions, suits or proceedings arising out of or relating to this Guaranty must be brought in Wayne County, Georgia or, if applicable, the United States District Court for the Southern District of Georgia. Guarantor irrevocably accepts and submits to the sole and exclusive jurisdiction of each of the aforesaid courts in personam, generally and unconditionally with respect to any dispute, action, suit or proceeding brought by it or against it by Beneficiary. GUARANTOR, TO THE FULLEST EXTENT PERMITTED BY LAW, KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVES ITS RIGHT TO A JURY TRIAL IN ANY SUCH DISPUTE, ACTION, SUIT OR PROCEEDING.
- (c) **Attorneys' Fees and Costs.** Guarantor may hire an attorney for its representation in any dispute, action, suit or proceeding related to this Guaranty. The prevailing party in any such dispute, action, suit or proceeding shall be entitled to recover its reasonable attorneys' fees and costs.
6. **Severability.** If any provision of this Guaranty or the application thereof to any person or circumstance shall, for any reason and to any extent, be declared to be invalid or unenforceable, neither the remaining provisions of this Guaranty nor the application of such provision to any other person or circumstance shall be affected thereby, and the remaining provisions of this Guaranty, or the applicability of such provision to other persons or circumstances, as applicable, shall remain in effect and be enforceable to the maximum extent permitted by applicable law.
7. **Representations and Warranties.** As an inducement to Beneficiary to enter into this Guaranty and the Transaction Documents, Guarantor hereby represents, warrants, and covenants that: (a) Guarantor is duly organized, validly existing, and in good standing under the laws of the state of its organization and has full power and authority to enter into and perform this Guaranty; (b) this Guaranty is duly authorized and valid, and is binding upon and enforceable against Guarantor, except to the extent the enforceability thereof may be limited by bankruptcy, insolvency, reorganization or moratorium or other similar laws relating to the enforceability of creditors' rights generally and by general equitable principles; (c) Guarantor is not, and the execution, delivery and performance by each Guarantor of this Guaranty will not cause such Guarantor to be, in violation of or in default with respect to any law or in default (or at risk of acceleration of indebtedness) under any agreement or restriction by which such Guarantor is bound or affected; and (d) Guarantor has read and fully understands the provisions contained in the Transaction Documents.
8. **Notices.** All notices, requests, consents, demands and other communications hereunder (each, a "Notice") shall be in writing and delivered to the parties at the addresses set forth herein or to such other address as may be designated by the receiving party in a Notice given in accordance with this section. All Notices shall be delivered by personal delivery, nationally recognized overnight courier, facsimile or email or certified or registered mail (return receipt requested, postage prepaid). Except as otherwise provided in this Guaranty, a Notice is effective only (a) with written confirmation of delivery or transmission; (b) upon receipt of the receiving party; and (c) if the party giving the Notice has complied with the requirements of this section.

Beneficiary Address:

Harper Industries, Inc.,  
Attn: Customer Service  
645 SW Cherry Lane  
Jesup, GA 31545  
Email: office@harper-industries.com

Guarantor Address: To be provided below.

9. **Cumulative Rights.** The rights and remedies of Beneficiary under this Guaranty and the other Transaction Documents are cumulative of each other and of any and all other rights at law or in equity, and the exercise by Beneficiary of any one or more of such rights and remedies shall not preclude the simultaneous or later exercise by Beneficiary of any or all of such other rights and remedies. No single or partial exercise of any right or remedy shall exhaust it or preclude any other or further exercise thereof, and every right and remedy may be exercised at any time and from time to time. No failure by Beneficiary to exercise, nor delay in exercising, any right or remedy shall operate as a waiver of such right or remedy.
10. **Subrogation.** Guarantor waives and shall not exercise any rights that it may acquire by way of subrogation, contribution, reimbursement or indemnification for payments made under this Guaranty until all Obligations shall have been indefeasibly paid and discharged in full.

11. **Entire Agreement; Counterparts; Construction.** This Guaranty embodies the entire agreement between Beneficiary and Guarantor and with respect to the guaranty by Guarantor of the Obligations. This Guaranty supersedes all prior agreements and understandings, if any, with respect to the guaranty by Guarantor of the Obligations. This Guaranty shall be effective upon execution by Guarantor and delivery to Beneficiary. This Guaranty may not be modified, amended or superseded except in a writing signed by Beneficiary and Guarantor referencing this Guaranty by its date and specifically identifying the portions hereof that are to be modified, amended or superseded. As used herein, the words “include” and “including” shall be interpreted as if followed by the words “without limitation.”

IN WITNESS WHEREOF, Guarantor has duly executed this Guaranty as of the date written below.

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

Guarantor signature: \_\_\_\_\_

Guarantor name: \_\_\_\_\_

Name of signatory for Guarantor, if an entity: \_\_\_\_\_

Guarantor entity type, if applicable (LLC, corporation, etc.): \_\_\_\_\_

Guarantor address: \_\_\_\_\_

\_\_\_\_\_  
Guarantor phone: \_\_\_\_\_

Obligor (customer) name: \_\_\_\_\_

Guarantor relationship to Obligor (customer): \_\_\_\_\_





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**DIRECT PAYMENT AUTHORIZATION (ACH DEBIT)**

Complete this form to authorize Harper Industries, Inc. ("Harper") to debit your account for payment of invoices.

**Directions:**

1. Fill out this form completely and sign the below Authorization.
2. Confirm you have satisfied all of the requirements in Harper's Customer Checklist.
3. Return this form via email to office@harper-industries.com with a copy of a voided check.

Customer Name: \_\_\_\_\_

Customer Federal Tax ID Number: \_\_\_\_\_

Depository (Bank) Name: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Routing Number: \_\_\_\_\_ Account Number: \_\_\_\_\_

**Authorization:**

*I hereby authorize Harper to draft the above bank account for payment of my invoices. I understand that Harper will provide my Accounts Payable Contact with an email notification stating when payments will be debited from the above bank account at least three (3) days prior to such draft date.*

*This authorization will remain in full force and effect until Harper has received written notification of my request for its termination, unless otherwise terminated by Harper. Harper shall terminate this authorization within thirty (30) days of such written request for termination.*

Name (please print): \_\_\_\_\_

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

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

Signature: \_\_\_\_\_



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**UNIFORM SALES & USE TAX RESALE CERTIFICATE — MULTI JURISDICTION**

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. Form Revised 10-14-2022.

Issued to Seller: Harper Industries, Inc.  
 Address: 645 SW Cherry Lane  
 Jesup, GA 31545

is engaged or is registered as a:

- Wholesaler
- Retailer
- Manufacturer
- Seller
- Lessor (see notes on pages 2–4)
- Other (Specify)

I certify that

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

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
AK/ARSSTC <sup>1</sup>		MO <sup>19</sup>	
AL <sup>2</sup>		NE	
AR		NV <sup>20</sup>	
AZ <sup>3</sup>		NJ	
CA <sup>4</sup>		NM <sup>5,21</sup>	
CO <sup>5,6</sup>		NC <sup>22</sup>	
CT <sup>7</sup>		ND	
FL <sup>8</sup>		OH <sup>23</sup>	
GA <sup>9</sup>		OK <sup>24</sup>	
HI <sup>5,10</sup>		PA <sup>25</sup>	
ID <sup>11</sup>		RI <sup>26</sup>	
IL <sup>5,12</sup>		SC	
IA		SD <sup>27</sup>	
KS <sup>13</sup>		TN <sup>28</sup>	
KY <sup>14</sup>		TX <sup>29</sup>	
ME <sup>15</sup>		UT	
MD <sup>16</sup>		VT <sup>30</sup>	
MI <sup>17</sup>		WA <sup>31</sup>	
MN <sup>18</sup>		WI <sup>32</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.

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 for the state should be entered on this certificate in the box for that state. 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.

### Notes:

1. Alaska Remote Sellers Sales Tax Commission (ARSSTC): This certificate is valid as a resale certificate only if it contains the purchaser's name, address, signature and either the purchaser's ARSSTC Remote Reseller Certificate of Exemption number or the purchaser's resale certificate number issued by the local taxing jurisdiction. The purchaser should also provide a general description of the tangible personal property or taxable services that are being purchased from the seller. The purchaser's claim for exemption may be verified by calling the ARSSTC at 907-790-5300.
2. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
3. 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.
4. 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
  - d) and valid resale certificate in good faith. A valid resale certificate is effective until the issuer revokes the certificate.
5. 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.
6. 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.

7. 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).
8. Florida: Allows the Multi-state 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.
9. 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.
10. 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.
11. 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 Idaho Code Section 63-3622(c).
12. 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.

13. 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.
14. 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.
15. 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).
16. 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).
17. 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.
18. 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(FormST3).
- 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 (FormST3) or the Streamlined Sales Tax Governing Board exemption certificate (FormF0003).

19. 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.

20. 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.

21. 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.

22. 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.

23. 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.

24. 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.

25. 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.
26. 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.
27. 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.

28. Tennessee: This certificate may only be used to claim a resale exemption for purchases of tangible personal property or taxable services, amusements, or digital products that are for resale; or a component part of a manufactured, assembled, processed, or refined product that is for resale. This certificate may not be used to claim any other type of exemption in Tennessee.

A Tennessee supplier that sells tangible personal property or taxable services to an out-of-state dealer for resale and drop ships the goods to the out-of-state dealer's Tennessee customer, may accept a resale certificate issued by another state, a fully completed Streamlined Sales and Use Tax Exemption Certificate, or the Uniform Sales and Use Tax Resale Certificate – Multijurisdiction that includes the sales tax ID number issued by the other state to make drop shipped sales for resale without tax. See important notice 22-01 Drop Shipment Rule Repealed for more information.

Any tangible personal property or other taxable item or service purchased without the payment of tax using this resale certificate, that is later 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.

29. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.
30. 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.

31. 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.
32. 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?
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- 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" 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 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 have accepted this certificate. 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 October 14, 2022). 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.