



This agreement, effective _____, is between Assault Industries and _____ (hereinafter "reseller") and officially establishes them as a reseller of Assault Industries products. We at Assault Industries are very pleased and proud to have you as a member of our family. Reseller and Assault Industries may be collectively referred to as "Parties" in this document.

The following terms and conditions shall apply to all purchase transactions made by the reseller/applicant identified on the account application to which these terms and conditions are attached and made a part:

PLEASE SUBMIT THE FOLLOWING:

- Completed and signed reseller agreement
- Completed and signed Credit Card Authorization Form, MAP Policy, and Refund Policy
- Copy of business licence and state resale tax licence

TERMS OF SALE:

Reseller agrees to abide by all terms and conditions of Assault Industries, available at www.assaultind.com and subject to change at any time. The reseller is purchasing for re-sale (at retail) purposes only. The reseller agrees to obtain and maintain a state resale (sales tax) number and certificate in the state in which the reseller conducts its business.

MINIMUM ANNUAL SALES AND OPENING ORDER:

Assault Industries requires an opening purchase order of at least \$1,000 to become an authorized reseller. Opening purchase order must be made prior to any other purchase or dropship to customer. Assault Industries has a minimum annual sales requirement of \$6,000 over any twelve month period. Assault Industries reserves the right to terminate sales to any reseller that does not meet the minimum annual sales requirement.

PLACING PURCHASE ORDERS:

All purchase orders must be placed through Assault Industries' Dealer Portal. After resellers application has been approved, they will be emailed a login and link. Any order placed over the phone or via email (with the exception of special promotions and/ or larger stocking orders) will be subject to a \$7 manual entry fee.

PAYMENT POLICY:

Invoiced payment amounts not paid by the due date shall bear interest and service charges of 3.5% per month. Any returned checks will be subject to a \$25.00 service charge. Any delinquent payments or returned checks may result in the account being changed to cash prepay or COD only.

INITIALS: _____



RESELLER DISCOUNT LEVELS:

Assault Industries has currently established three tiers of reseller participation: Dealer, Master Dealer and Distributor. At the sole discretion of Assault Industries, the number and type of reseller levels may change from time to time, as may the requirements for entry into each level, and the privileges corresponding to each level. Assault Industries may also otherwise alter or discontinue this program at any time.

Assault Industries performance based pricing program rewards hardworking resellers by allowing them to graduate up to the next best pricing tier. See the Performance based pricing page for more information.

TAX RAMIFICATIONS OF SHIPMENTS TO CALIFORNIA END-USERS:

As a California business entity, Assault Industries is required by California law to collect sales taxes on products delivered to end-users within the State of California. Therefore, Assault Industries will charge the appropriate sales tax on any order delivered within the borders of the State of California regardless of reseller location, unless reseller presents Assault Industries with a copy of its California reseller certificate, in which case, reseller shall be responsible for paying California sales tax. For further details regarding the requirements of this section, reseller is referred to Article 18 of the California Sales and Use Tax Regulations, Regulation 1706; Sections 6007, 6091, and 6203 of the California Revenue and Taxation Code, Publication 121 "Drop Shipments, and www.boe.ca.gov.

FREIGHT POLICY:

Assault Industries will prepay and then charge reseller for freight. Any additional charges and/ or fees from the shipping company will be charged as needed, as they are not covered by the prepay agreement. If a reseller has a UPS or Fedex shipping account number, we can use it in place of Assault Industries' prepay. Reseller must provide account number and instruct Assault Industries to ship on their account to use this method. All shipped orders to a reseller will have a \$2.50 service and handling fee attached.

DROP SHIP POLICY:

Assault Industries can drop ship orders to a resellers' customer within the continental United States. All drop ship orders will have a \$5 drop ship fee added to the total.

TERMS AND TERMINATION:

It is agreed that the term of this Agreement shall be for one calendar year, and shall continue thereafter on a year-to-year basis until such time as the Agreement is modified with the consent of both parties, or the Agreement is severed by either party. This Agreement shall be severable by either party with 90 days written notice to the other.

INITIALS: _____



RETURN POLICY:

Please inspect your merchandise carefully and thoroughly upon receipt. If you are dissatisfied with any merchandise for any reason, you may return it according to the instructions in this document. Shipping, handling, and C.O.D. charges are non-refundable. Return shipping and insurance costs are the customer's responsibility. No returned packages will be accepted freight collect or C.O.D., and Assault Industries shall not be responsible for returned merchandise that is damaged in shipping.

You must contact Assault Industries for a Return Merchandise Authorization (RMA) number. This number **MUST** appear on the outside of the returned package(s). You **MUST** include a copy of your original invoice with your shipment. All items returned for exchange or refund must be new, in the exact condition that the item was received, and must include the manual and all originally accompanying accessories. Items received by Assault Industries that have been damaged as a result of inadequate packaging, misuse, neglect, and/or another obvious mistreatment will be returned to the customer. Any refund or credit will be adjusted accordingly. Special orders, closeouts, and products sold "as is" cannot be returned.

Assault Industries reserves the right to refuse merchandise, return merchandise to customer or charge a 20% restocking fee under the following conditions:

- 1) Merchandise was received after the ten-day trial period without prior authorization. Ten-day period begins once the merchandise is received by or for the customer from the shipping carrier until the time that Assault Industries receives the merchandise back at its facility.
- 2) The merchandise was incomplete, damaged, obviously used, or scratched.
- 3) The returned merchandise was improperly packaged.
- 4) The merchandise was ordered but delivery was refused by or for the customer.

REFUNDS:

1. **Within 10 days**
Customers may return any or all merchandise purchased from Assault Industries for any reason within 10 days of receipt by Customer (ten-day period begins once the merchandise is received by or for the customer from the shipping carrier until the time that Assault Industries receives the merchandise back at its facility) for a full refund, minus shipping, handling, and/or C.O.D. charges. Note: If shipping charges have not yet been invoiced or paid, the actual shipping cost shall be deducted from the amount of the refund.
2. **Within 30 days**
Customers may return any or all merchandise purchased from Assault Industries for any reason within 30 days of receipt by Customer (ten-day period begins once the merchandise is received by or for the customer from the shipping carrier until the time that Assault



Industries receives the merchandise back at its facility) for a full refund, minus shipping charges and subject to a 20% restocking fee. Note: If shipping charges have not yet been invoiced or paid, the actual shipping cost shall be deducted from the amount of the refund.

3. **After 30 days**

No returns for refund will be accepted after 30 days of customer receipt of merchandise.

EXCHANGES AND UPGRADES:

Customers may return any or all equipment for exchange or upgrade within 30 days (period begins once the merchandise is received by or for the customer from the shipping carrier until the time that Assault Industries receives the merchandise back at its facility) of purchase. Any difference in costs of returned merchandise and exchanges/upgrades will be credited to future purchases and/or invoiced per Customer's normal terms.

RESELLER RETURNS:

Single-unit, first-time purchases (items not previously ordered by a dealer) may be returned for store credit ONLY. Multiple unit or repeat orders of the same merchandise may be returned only for replacement of defective equipment. All Dealer returns must meet the conditions set forth in the paragraph below.

RETURN ACCEPTANCE CONDITIONS FOR REFUND, EXCHANGE OR UPGRADE:

Customer must return merchandise in the original box intact with all components as originally shipped from Assault Industries. All components must be in like-new condition. All returns must be accompanied by an Assault Industries RMA number and the original receipt. Credit for refund, exchange, or upgrade will be granted only to the purchaser whose name appears on the original receipt.

At Assault Industries' discretion, we may decline any return or charge a fee for missing items or items that we determine are damaged or require service. All cash or check transactions will be refunded by check. Checks take a minimum of two to four weeks for processing. Credit card transactions will be refunded to the credit card account used for the initial transaction.

The undersigned, being officers or officials authorized to bind their respective organizations, have read and understand this Statement of Policy, accept it in its entirety, and agree that their organizations will abide by the terms contained herein, during any transaction between the two organizations.

SIGNATURE :

Print Name _____

Signature _____ Date: _____



WARRANTY POLICY

Warranty Policy:

All Assault Industries products have a limited lifetime warranty. Warranty coverage may vary by product type (see exceptions section below). All warranty returns require a Return Authorization form That can be found as a download under the "Warranty Policy" link at www.assaultind.com.

Warranties cover defects in function and manufacturing only. Warranties do not cover, among other things: installation errors, wear and tear, acts of God, misuse, abuse, neglect, accidents, collisions, defects due to custom specifications provided by you, or any product modifications, configurations or combinations not performed by us or on our behalf. Also note the exceptions below for third-party products.

Warranty Period:

The warranty period for all Assault Industries products start on the shipment date. You must be the original owner with proof of purchase upon claim.

Assault Industries warrants it's goods from material defects and workmanship for 90 days from the shipment date except when goods have been modified or altered following delivery and/ or subject to improper handling, storage, installation, operation, or maintenance. Any claim by the buyer made pursuant to Assault Industries warranty must be made in writing during the warranty period. Assault Industries reserves the right to inspect goods claimed to be defective and shall have the right to determine the cause of such alleged defect. At our discretion and as the exclusive remedy, we will repair or replace the product in question, or issue credit. If an identical product is no longer available, we may replace with a similar product of comparable value.

Exceptions:

Side and Center Mirrors

Broken glass for Assault Industries side and center mirrors is not covered under the limited lifetime warranty. If your mirror is received with broken glass, you must call or email (714.799. 6711/ sales@assaulttv.com) Assault Industries within 5 days of receipt. After the 5 day period following receipt of the product, you will be responsible for the cost of the glass and shipping.

Third-Party Products

This covers Renegade Products' cleaning products, Black Ops Axle's by Demon Powersports, Black Ops Intercoms/ radios by Rugged Radios, Vision X lights, KC Hilites lights, and Baja Designs lights.

Pass-Through Warranty

We resell, and are not the manufacturer of certain third-party products including those listed above. We make no express or implied warranties on third-party products and the warranty coverages above do not apply to these products. We will, however, pass through all warranties offered by the manufacturer, who has sole responsibility for processing warranty claims and returns. In all cases, unless otherwise agreed by the manufacturer, you must be the original owner with proof of purchase upon claim.



MINIMUM ADVERTISED PRICE (MAP) POLICY:

Resellers of Assault Industries' products have the right to make independent decisions to advertise and sell Assault Industries products at any price without consulting or advising Assault Industries, and this MAP Policy does not determine, control, or influence the price at which any Reseller sells its products. Assault Industries similarly has the right to make its own unilateral decisions regarding the composition of its Reseller network, and Assault Industries reserves the right, in its sole discretion, to discontinue business with or to take any other appropriate action with respect to any Reseller that fails to adhere to this MAP Policy.

The MAP Policy establishes standards for all applicable consumer advertisements of Assault Industries products. It applies equally to a Reseller's organization. Each Reseller is responsible for compliance with this Policy by all segments of its organization (online, mail-order and in-store). If any one segment within a Reseller's organization violates any component of this MAP Policy, Assault Industries may consider the entire Reseller organization to be in violation of the MAP Policy.

Assault Industries has established a Manufacturer's Suggested Retail Price (MSRP) for its products. This MSRP may be amended by Assault Industries at any time at its sole discretion. It is a violation of this MAP Policy for any Reseller to advertise a product identified with a MSRP at a price that is less than our "minimum advertised price" or "MAP pricing" please see Schedule A MAP Price List. Products not specifically identified with a MSRP are not covered by this MAP Policy. Assault Industries reserves the right to add or delete a MSRP to any product at its own discretion.

It is a violation of this MAP Policy to include in any advertising any additional discount, rebate, coupon, gift card, or other incentive that would result in an immediate price reduction where the cumulative effect of the price reduction is an Advertised Net Price that is less than the MAP. Advertised Net Price is defined as the Reseller's offered price less the value of any advertised discounts, rebates, coupons, gift cards, or other incentives. It is also a violation of this MAP Policy to indicate in advertisements that an Advertised Net Price lower than the MAP is available. It is in violation of this MAP Policy to imply that a price lower than MAP is available. Examples of such unauthorized advertisements include "drop in cart" pricing, "add to cart" pricing, "click to see" pricing, and "call for" pricing. Also prohibited are advertisements that indicate that discounts may be available when a customer takes specific action that goes beyond buying the product, such as "special price option" or "name your price".

The MAP Policy applies to all forms of public consumer advertising in any and all media, including the following categories:

- Print Advertising: such as, but not limited to, newspaper, magazines and multi-page inserts.
- Broadcast Advertising: such as, but not limited to, radio, television, public or cable television sponsorships
- Direct Mail Advertising: such as, but not limited to, catalogs, catalog inserts, fliers, newsletters and broadcast faxes



- Direct Mail Advertising: such as, but not limited to, catalogs, catalog inserts, fliers, newsletters and broadcast faxes
- Email blasts: Any promotional email originating from the Reseller or web site that is linked to the email are considered part of the same advertisement.
- Internet Advertising: all areas of a website above the shopping cart level such as, but not limited to, banner ads that click through to a website, forums, web sites of traditional Dealers, Distributors, mail-order businesses that offer covered products, Internet only e-retailer's that offer covered products, on-line services and portal sites that advertise covered products, shopping sites (bot's) and pricing search engines that advertise prices on covered products and auction sites with a minimum or starting bid below the MAP.

Where Assault Industries' products covered by this MAP Policy are bundled with or sold as part of a package that includes other products, including free or discounted products (whether made by Assault Industries or another manufacturer), it is a violation of this MAP Policy to advertise the bundle or package at a price that has the effect of discounting the covered Assault Industries product below the MAP.

This MAP Policy also applies to any activity which Assault Industries determines, in its sole discretion, is designed or intended to circumvent the intent of this Policy.

This MAP Policy does not apply to the following activities:

- In-store advertising that is displayed only in the store and not distributed to any customers.
- Advertising in general that the Reseller has "the lowest price" or will match or beat competitors' prices or similar phrases; so long as the Reseller does not include an Advertised Net Price below MAP.
- Value-added services such as free shipping, installation, technical support and maintenance.
- Store wide discounts on all items or "all on sale" promotions, so long as promotions are for a limited time and Assault Industries products are not separately identified.
- Items discontinued by Assault Industries.

You will not sell or offer for sale on any Third Party Platforms/Marketplaces (This will include sites such as Amazon, Buy, Walmart.com, Rakuten, eBay, auction web sites, etc.) any Assault Industries products over the Internet or any interactive electronic network without prior written approval from Assault Industries. Without prior written approval you are subject to immediate termination of your account.

SIGNATURE :

Print Name _____

Signature _____ Date: _____



Owner/Officer _____ Title _____ Date _____
Legal Business Name _____ Federal Tax ID/SSN _____
DBA if applicable _____

Physical Address _____
City _____ County _____ State _____ Zip _____

Billing Address (If different) _____
City _____ County _____ State _____ Zip _____

Business Phone # (_____) _____ Cell Phone # (_____) _____
E-mail _____ Web site address _____

Business Location: Residential Area ___ Business District ___
Operating Hours _____ Years at present location _____
Accounts Payable Contact _____ Phone # (_____) _____
Email _____
Purchasing Contact _____ Phone # (_____) _____
Email _____

Form of Ownership:
Corporation in the State of ___ Partnership ___ Sole Proprietorship ___ Limited Liability Corp. ___
Type of Business _____ # of Years in Business _____

Have you (or a company you had ownership in) ever declared bankruptcy? _____
If Yes: Year _____ Type _____

Store Size _____ sq. ft. # Employees _____ Annual Sales \$ _____ % of sales from firearms

OWNER(S) // OFFICER(S) // PARTNER(S)

1) Name _____ Title _____
Residence Address _____
City _____ State _____ Zip _____
Home Phone # (_____) _____ Signature _____

Name of Company _____
Name listed on bank account _____
Authorized Signature _____
Print Name _____
Title _____
Date _____



ASSAULT
INDUSTRIES

CREDIT CARD AUTHORIZATION
CONFIDENTIAL

Company: _____

Name as it appears on credit card: _____

Cardholder Name: _____

Credit Card billing address: _____

City, State and Zip Code: _____

Phone number: _____

Amount charged to credit card: _____

E-mail Address: _____

Credit Card Type: Visa ___ Mastercard ___ American Express ___ Discover ___

Credit Card Number _____ CVV _____ (3-digit code on back of card)

Expiration [Month] _____ / [Year] _____

By signing below, I agree to the above charges and that I have the authority to allow Assault Industries to charge this card.

Signature (Authorized signer) _____ **Date** _____



UNIFORM SALES & USE TAX CERTIFICATE MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: _____

Address: _____

I certify that

Name of Firm (Buyer): _____

Address: _____

Is engaged as a registered :

Wholesaler

Retailer

Manufacturer

Seller (California)

Lessor (see notes on pages 2-4)

Other (Specify) _____

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of Business: _____

General description of tangible property or taxable services to be purchased from the seller: _____

State Registration, Seller's Permit, or ID	State Registration, Seller's Permit, or ID	State Registration, Seller's Permit, or ID
State: Number of Purchaser:	State: Number of Purchaser:	State: Number of Purchaser:
AL1 _____	MO16 _____	GA8 _____
AR _____	NE17 _____	HI4,9 _____
AZ2 _____	NV _____	PA22 _____
CA3 _____	NJ _____	ID _____
CO4 _____	NM4,18 _____	RI23 _____
CT5 _____	NC19 _____	IL4,10 _____
DC6 _____	ND _____	SC _____
FL7 OH20 _____	OK21 _____	MD13 _____
IA _____	SD24 _____	MI14 _____
KS _____	TN _____	VT _____
KY11 _____	TX25 _____	WA26 _____
ME12 _____	UT _____	WI27 _____
MN15 _____		



ASSAULT
INDUSTRIES

UNIFORM SALES & USE TAX CERTIFICATE
MULTIJURISDICTION

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or use Tax we 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 which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us 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)

Title: _____ Date: _____



INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales 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.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

Caution to Seller:

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 part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

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 & 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 part 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.
- 6. District of Columbia:** This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
- 7. Florida:** The Department of Revenue no longer accepts out-of-state sales tax exemption certificates.
- 8. Georgia:** 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.
- 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



INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

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. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services 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 if 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.

11. Kentucky:

1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
2. 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 (Good Faith).
3. 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.

12. Maine: Maine does not have an exemption on sales of property for subsequent lease or rental.

13. Maryland: This certificate is not valid as an exemption certificate. However, vendors 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 registration, exemption and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.com.

14. Michigan: Effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.

15. Minnesota:

- A. Does not allow a resale certificate for purchases of taxable services for resale in most situations.
- B. Allows an exemption for items used only once during production and not used again.

16. Missouri:

- A. Purchases 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.

17. Nebraska: A blanket certificate is valid 3 years from the date of issuance.

18. 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 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 incorporations as an ingredient or component part into a manufactured product.



INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

19. North Carolina: This certificate is not valid as an exemption certificate or 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.

20. 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. In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.

21. 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 at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-:65-7-6 is:

A) Sales tax permit information may consist of:

- (i) A copy of the purchaser's sales tax permit; or
- (ii) In lieu of a copy of the permit, obtain the following:
 - (I) Sales tax permit number; and
 - (II) The name and address of the purchaser;

B) A statement that the purchaser is engaged in the business of reselling the articles purchased;

C) A statement that the articles purchased are purchased for resale;

D) The signature of the purchaser or a person authorized to legally bind the purchaser; and

E) Certification on the face of the invoice, bill or sales slip or on separate letter that said purchaser is engaged in reselling the articles purchased.

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.

22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.

23. Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.

24. 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:

- (1) The service is purchased for or on behalf of a current customer;
- (2) The purchaser of the service does not use the service in any manner; and
- (3) The service is delivered or resold to the customer without any alteration or change.

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

26. Washington:

A. Blanket resale certificates must be renewed at intervals not to exceed four years;



INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

B. This certificate may be used to document exempt sales of “chemicals to be used in processing an article to be produced for sale.”

C. Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.

27. 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.

FAQ Uniform Sales and Use Tax Certificate // Uniform Sales and Use Tax Certificate – Multijurisdictional

- Who do I give the certificate to?
- Can I Register for Multiple State 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?
- Who should I talk to for more information?
- Who do I give the certificate to?

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 State Simultaneously?

Click on the link for more information: <https://www.sstregister.org/sellers/Entry.aspx>.

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 in good faith, 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.



INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

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 goods have been purchased for resale, and that sales tax was properly exempted.

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 (vendor). 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 out with the relevant state ID number. This will be an identification number issued by the state. (Example, on the line next to AL, provide the ID number issued by Alabama.) The relevant ID number may be given various names in the various states. Some of the terms for this ID number are State Registration, Seller's Permit, or ID Number. Regardless of the name, this will be a number that has been issued by the state to the Buyer. This number is generally associated with the reseller's authority to collect and remit sales tax.

What if I don't have an ID number for any (or some) state(s)?

The states vary in their rules regarding requirement for reseller exemption. 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 an ID number is provided for some other state (e.g., the home 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 certificate?

A Buyer who is a reseller of tangible property (or taxable services in some states) from a Seller located in one of the states listed may be able to use this certificate for sales tax exemption. 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 certificate?

The states vary in their rules for use of this certificate. You should check with the relevant state to determine whether you can use this certificate. The relevant state may be the state where the Seller is located, or where the transaction takes place. The footnotes to the certificate provide some guidance for use; 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 July, 2000. 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.

I am based in, buying from, or selling into Maine. Can I use this certificate?

If you are a Buyer (reseller) not based in Maine, you can use this certificate, subject to any applicable restrictions. If you are a Buyer based in Maine, you cannot use this certificate. Please refer to the Informational bulletin, ("Resale Law Changes Effective July 30, 2004" Maine Revenue Services, Issued June 10, 2004).



INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

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 that 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 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 (sometimes once per year) for each of your vendors. To make filling out the certificate easier, you should fill out your information and all information that does not change, then make photocopies, and then fill out the information that is specific to the transaction.

Can this 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 one buyer and one seller.

Who determines whether this certificate will be accepted?

The Seller will determine whether it will accept the certificate from the Buyer generally according to a good faith standard. 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 the state where the sales transaction took place. 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 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 exemption 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 part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due 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 created by the Multistate Tax Commission is posted on our web site. 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 web site.

Who should I talk to for more information?

For information regarding whether the certificate will be accepted in the applicable state, you should talk to the revenue department for that state. The Multistate Tax Commission keeps a list of links to the revenue department web sites. Those web sites often provide contact information for the respective states' sales tax departments.