

Sales by retailers to tax-exempt entities.

Sales for resale

- Most common exemption
- Retailers are required to obtain resale certificate
 - Various formats are acceptable

Sales to tax exempt entities

- Exempt entity completes an application
- Tax Commissioner issues an exemption certificate to exempt entities
- Retailers are required to obtain an exemption certificate from exempt entities at the time of sale.

Sales to new and expanding businesses that qualify for sales tax exemption

- Qualifying business applies to Tax Commissioner for exemption
- Tax Commissioner provides a letter granting exemption
- Qualifying business provides letter to retailer at time of purchase
 - May provide letter to contractors
 - Ag commodity processing facility
 - Power plant (wind, coal, other)
 - Gas gathering, compressing, processing
 - Oil refinery

Sales to purchaser where specific use is required

- Retailer documents purchaser
- Retailer requires identification

Audit Process

- Auditor will schedule sales where the retailer did not obtain an exemption certificate.
- Audited taxpayer has opportunity to obtain exemption certificate after the fact or to collect and remit tax from the purchaser on sales that do not qualify for exemption.
- Retailers are liable for tax on sales that are not exempt.



OFFICE OF STATE TAX COMMISSIONER
CERTIFICATE OF RESALE
 SFN 21950 (11-2002)

I hereby certify that I hold _____ Sales and Use Tax permit number _____, I am engaged in the business
 (State)
 of selling, leasing or renting _____.

I further certify that the tangible personal property purchased from _____
 is purchased by me for resale.

**I further certify that I will report and remit any sales or use tax and any penalties which attach as a result of purchases from
 the above seller which are used or consumed by me.**

 Business Name

 Business Address

 Authorized Signature

 Date



OFFICE OF STATE TAX COMMISSIONER
CERTIFICATE OF PROCESSING
 SFN 21954 (11-2002)

I hereby certify that the tangible personal property purchased from _____ is
 purchased for manufacturing, fabricating or compounding other tangible personal property to be sold
 ultimately at retail; that I hold Sales and Use Tax Permit No. _____.

Dated _____

 (Signature of buyer)

 (Address of buyer)

"Buy North Dakota Products"



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

State of North Dakota
Certificate of Exempt Status - Exempt Organization

Under the provisions of North Dakota Century Code § 57-39.2-04, the organization whose name appears below is certified to be exempt from sales taxes applicable to purchases, rentals and leases of tangible personal property to be used solely and exclusively in the performance of functions by that organization.

ABC Hospital
100 Main Avenue
Anywhere, ND 58000

Certificate Number: **E-6700**

Date Issued: **10/19/2011**

Cory Fong
Tax Commissioner

A handwritten signature in cursive script that reads "Blane D. Braunberger".

Blane D. Braunberger, Supervisor
Sales & Use Tax Compliance Section

Purchaser: Complete this certificate and **give it to the seller.**

Seller: If this certificate is not fully completed, you must charge sales tax. Keep this certificate for your records.

This is a multi-state form. Not all states allow all exemptions listed on this form. **Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale.** The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multi-state Supplemental form.
 If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
2. Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3. Please print

Name of purchaser _____			
Business address _____		City _____	State _____
			Zip code _____
Purchaser's tax ID number _____		State of issue _____	Country of issue _____
If no tax ID number Enter one of the following:	FEIN _____	Driver's license number/state issue ID number State of issue: _____ Number _____	Foreign diplomat number _____
Name of seller from whom you are purchasing, leasing or renting _____			
Seller's address _____		City _____	State _____
			Zip code _____

4. Type of business. Check the box that describes your business.

- | | |
|---|---|
| <input type="checkbox"/> Accommodation and food services | <input type="checkbox"/> Transportation and warehousing |
| <input type="checkbox"/> Agricultural, forestry, fishing, hunting | <input type="checkbox"/> Utilities |
| <input type="checkbox"/> Construction | <input type="checkbox"/> Wholesale trade |
| <input type="checkbox"/> Finance and insurance | <input type="checkbox"/> Business services |
| <input type="checkbox"/> Information, publishing and communications | <input type="checkbox"/> Professional services |
| <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Education and health-care services |
| <input type="checkbox"/> Mining | <input type="checkbox"/> Nonprofit organization |
| <input type="checkbox"/> Real estate | <input type="checkbox"/> Government |
| <input type="checkbox"/> Rental and leasing | <input type="checkbox"/> Not a business |
| <input type="checkbox"/> Retail trade | <input type="checkbox"/> Other (<i>explain</i>) _____ |

5. Reason for exemption. Check the box that identifies the reason for the exemption.

- | | |
|--|--|
| <input type="checkbox"/> Federal government (<i>department</i>) _____ | <input type="checkbox"/> Agricultural production # _____ |
| <input type="checkbox"/> State or local government (<i>name</i>) _____ | <input type="checkbox"/> Industrial production/manufacturing # _____ |
| <input type="checkbox"/> Tribal government (<i>name</i>) _____ | <input type="checkbox"/> Direct pay permit # _____ |
| <input type="checkbox"/> Foreign diplomat # _____ | <input type="checkbox"/> Direct mail # _____ |
| <input type="checkbox"/> Charitable organization # _____ | <input type="checkbox"/> Other (<i>explain</i>) _____ |
| <input type="checkbox"/> Religious or educational organization # _____ | |
| <input type="checkbox"/> Resale # _____ | |

6. Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser	Print Name Here	Title	Date
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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 service¹ 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	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL ¹	_____	MO ¹⁶	_____
AR	_____	NE ¹⁷	_____
AZ ²	_____	NV	_____
CA ³	_____	NJ	_____
CO ⁴	_____	NM ^{4,18}	_____
CT ⁵	_____	NC ¹⁹	_____
DC ⁶	_____	ND	_____
FL ⁷	_____	OH ²⁰	_____
GA ⁸	_____	OK ²¹	_____
HI ^{4,9}	_____	PA ²²	_____
ID	_____	RI ²³	_____
IL ^{4,10}	_____	SC	_____
IA	_____	SD ²⁴	_____
KS	_____	TN	_____
KY ¹¹	_____	TX ²⁵	_____
ME ¹²	_____	UT	_____
MD ¹³	_____	VT	_____
MI ¹⁴	_____	WA ²⁶	_____
MN ¹⁵	_____	WI ²⁷	_____

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: _____