



UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE - MULTI-JURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale / exemption certificate for sales and use tax, subject to the notes on pages 3-5. The issuer (may also be referred to as Customer or Purchaser) has the sole responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to: FluentStream

I certify that Customer (issuer): _____ is engaged as a:

	Wholesaler	Retailer
	Manufacturer	Seller (California)
	Lessor (See Pg. 3-5)	Other (Specify) _____

and is registered with the below listed states and cities within which your company would deliver services 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. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) the following:

Description of business: _____
 General description of tangible property or taxable services to be purchased from FluentStream: _____

State	State Registration or ID Number of Purchaser	State	State Registration 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	

Billing Account Number and Provisioning Account Numbers to which this Certification applies (BLANK or "ALL" not sufficient; account numbers are located on your invoice):

- Billing Account Number: _____
- Provisioning Account Number(s):

_____	_____
_____	_____
_____	_____

BY EXECUTING THIS CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER IS SOLELY RESPONSIBLE FOR THE COLLECTION AND REMITTANCE OF ALL APPLICABLE TAXES, FEES, AND SURCHARGES ASSOCIATED WITH THE SERVICES PROVIDED TO CUSTOMER BY FLUENTSTREAM, AS IDENTIFIED FOR BILLING PURPOSES BY THE ACCOUNT NUMBERS LISTED BELOW.

Customer's Authorized Signature: _____

Title: _____

Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX EXEMPTION CERTIFICATE

To Customers (may also be referred to issuer or Purchaser or Buyer):

In order to comply with most state and local sales tax law requirements, the Seller (may also be referred to as FluentStream or recipient) must have in its files a properly executed 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.

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 in order to determine if Seller will accept any such special certificate or statement in lieu of this certificate.

State Specific 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:**
 - 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).
 - 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.
 - 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.
 - A valid resale certificate is effective until the issuer revokes the certificate.
4. **Colorado, Hawaii, Illinois, and New Mexico:** these states do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
5. **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.
6. **DC:** As of November 1, 2017, the District of Columbia has not accepted the Multistate Tax Commission's Uniform Sales and Use Tax Exemption/Resale Certificate Multijurisdictional for tax-exempt purchases for resale.
7. **Florida:** Allows the Multistate Tax Commission's Uniform Sales and Use Tax Exemption/Resale Certificate - Multijurisdictional 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, or by calling 877-357-3725, and entering the purchaser's Florida Annual Resale Certificate number.
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 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 for 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 whether the purchaser 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:**
 - Kentucky does not permit the use of this certificate to claim resale exclusion for the purchase of a taxable service.
 - 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).
 - 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:** This state does not have an exemption for 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:** This certificate is effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. It covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
15. **Minnesota:**
 - Minnesota does not allow a resale certificate for purchases of taxable services for resale in most situations.
 - Minnesota allows an exemption for items used only once during production and not used again.
16. **Missouri:**
 - 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.
 - 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 for 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 of tangible personal property provided:
 - this certificate was not issued by the State of New Mexico;
 - the buyer is not required to be registered in New Mexico; and
 - the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component of a manufactured product.
19. **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.
20. **Ohio:**
 - 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.
 - 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:** 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:

- Sales tax permit information may consist of:
 - A copy of the purchaser's sales tax permit; or
 - In lieu of a copy of the permit, obtain the following:
 - Sales tax permit number; and
 - The name and address of the purchaser;
- A statement that the purchaser is engaged in the business of reselling the articles purchased;
- A statement that the articles purchased is purchased for resale;
- The signature of the purchaser or a person authorized to legally bind the purchaser; and
- 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:** 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.
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:
 - The service is purchased for or on behalf of a current customer;
 - The purchaser of the service does not use the service in any manner; and
 - 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:**
 - Blanket resale certificates must be renewed at intervals not to exceed four years;
 - This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
 - Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.
27. **Wisconsin:** 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.