

Sales Tax Exemption Information and How to Use This Tool

We have prepared this State-by-State Exemption Certificate Guide to assist in identifying and finding the applicable certificates by state. Many states have multiple certificates for various types of exemptions. This tool provides general guidance related to exemption certificates and more specific guidance as it relates to resale certificates. We have also included information about how long a certificate is valid for and whether a state offers or requires certificates or numbers to be validated. We hope you find this tool helpful as you navigate the acceptance and issuance of exemption and resale certificates.

Multi-State Certificates

There are two primary multi-state certificates that many states accept. States that are members of the Streamlined Sales Tax (SST) Project will all accept the SST Certificate of Exemption or their state specific form. There are also many states that will accept the MTC Multi-Jurisdictional form for some or all of the types of exemptions offered by a state. Footnotes of the MTC form should be reviewed as some states limit the use of the form to certain type of exemptions.

Sales Tax Exemptions and Certificates

States all differ in terms of what types of organizations and which items with specific uses can qualify for sales tax exemptions. Where there is a general exemption certificate, we have provided it; where there are specific certificates for different industries or purposes, a link to the page to download the specific certificates is provided. Number formats, expiration dates, and other rules could vary depending on the specific type of certificate.

Resale Certificates

Resale Certificate are issued to claim exemption for items resold or that become an ingredient or component part of items being sold. Specific rules for what items qualify could vary by state.

Certificate Number Formatting

We have provided the number format that is the generally accepted format for each state, but others may exist. There may be exceptions to the number formats given timing of issuance or type of taxpayer. Some of the SST states accept the SST ID on their resale certificate forms. For states that allow this, we've written out the state certificate number format followed by "or SST ID."

The placeholder "N" will be used in place of specific numerals to demonstrate how each state formats their certificate numbers with the number of "N" representing the number of characters.

Some states use specific numbers and letters in their certificate number formats. These will be noted in the Certificate Number Formatting section as they will deviate from solely listing N's.

Here are a few examples:

- Arkansas certificate number format: NNNNNNNN-SLS
- Illinois certificate number format: E99NNNNNNN







Exemption Certificates

EXPIRATION PERIOD

Renew annually

CERTIFICATE NUMBER FORMATTING

Exempt org/government: **EXM-NNNNNNNN** Governments not required but optional

LINK TO FORM

STEX-1 provided by state or MTC Multi-Jurisdiction

VALIDATION TOOL LINK

Available for batch validation. Within My Alabama Taxes portal, under sales tax, select "Verify account numbers."

VERIFICATION REQUIRED FOR SELLERS?

No

*Home rule authorities may differ

Resale Certificates

EXPIRATION PERIOD

Renew annually

LINK TO FORM

STEX-1 provided by state or MTC Multi-Jurisdiction

CERTIFICATE NUMBER FORMATTING

SI S-RNNNNNNNN

VALIDATION TOOL LINK

Available for batch validation. Within My Alabama Taxes portal, under sales tax, select "Verify account numbers."

VERIFICATION REQUIRED

FOR SELLERS?

No

ALASKA REMOTE SELLER

Exemption Certificates

EXPIRATION PERIOD

Valid until the end of each calendar year

CERTIFICATE NUMBER FORMATTING

YFAR-AKNNN

LINK TO FORM

Apply through Remote Seller Authority or SST or MTC Multi-Jurisdiction

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

*If registered in specific local home rule, forms may differ

EXPIRATION PERIOD

Valid until the end of each calendar year

CERTIFICATE NUMBER FORMATTING

YFAR-AKNNN

Resale Certificates

LINK TO FORM

Apply through Remote Seller Authority or SST or MTC Multi-Jurisdiction

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

ARIZONA

Exemption Certificates

EXPIRATION PERIOD Valid for the period set

out on the certificate not to exceed 48 months. within 12 months encouraged

VALIDATION TOOL LINK

LINK TO FORM

N/A

5000

VERIFICATION REQUIRED FOR SELLERS?

*Home rule authorities may differ

Resale Certificates

EXPIRATION PERIOD

Valid for the period set out on the certificate not to exceed 48 months. within 12 months encouraged

CERTIFICATE NUMBER FORMATTING

NNNNNNN

LINK TO FORM

5000A or MTC Multi-Jurisdiction

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

FORMATTING

CERTIFICATE NUMBER

NNNNNNN

ARKANSAS

Exemption Certificates Resale Certificates EXPIRATION PERIOD LINK TO FORM EXPIRATION PERIOD LINK TO FORM No stated expiration ST-391 or SST or No stated expiration ST-391 or SST or period MTC Multi-Jurisdiction period MTC Multi-Jurisdiction **CERTIFICATE NUMBER VALIDATION TOOL LINK CERTIFICATE NUMBER VALIDATION TOOL LINK FORMATTING FORMATTING** N/A N/A

VERIFICATION REQUIRED
FOR SELLERS?

NNNNNNNN-SLS

VERIFICATION REQUIRED
FOR SELLERS?

CALIFORNIA

EXPIRATION PERIOD LINK TO FORM Valid until revoked in Multiple certificates for Valid until revoked in CDTFA-230 or

Valid until revoked in writing by issuer unless issued for specific transaction (in which case, generally valid for valid for

case, generally valid for VALIDATION TOOL LINK
1 year)

VALIDATION TOOL LINK
FORMATTING
NNN-NNNNNN

CERTIFICATE NUMBER VERIFICATION REQUIRED FORMATTING FOR SELLERS?

NNN-NNNNNN No No No

COLORADO

Exemption Certificates *Home rule authorities may differ

No

EXPIRATION PERIOD LINK TO FORM

Valid until cancelled DR 0563 & specific other forms

DR 0653 or

FORMATTING

Valid until cancelled by the Department in writing or revoked by the city or state

DR 0563 & specific other forms or MTC Multi-Jurisdictional by the Department in writing or revoked by the validation tool link

Validation tool link

Valid until cancelled by the Department in writing or revoked by the city or state

city or state

VALIDATION TOOL LINK

Colorado Certificate Validation

CERTIFICATE NUMBER
FORMATTING

NNNNNNN-NNNN VERIFICATION REQUIRED FOR SELLERS?

NNNNNNN-SLS

No

the city or state

VALIDATION TOOL LINK

Colorado Certificate Validation

Resale Certificates

MTC Multi-Jurisdiction

No

N/A

NNNNNNN-NNNN VERIFICATION REQUIRED FOR SELLERS?

CONNECTICUT

Exemption Certificat	es		Resale Certificates
EXPIRATION PERIOD 3 years	LINK TO FORM Multiple certificates for different industries, no general exemption certificate	EXPIRATION PERIOD 3 years	LINK TO FORM CT Resale Certificate or MTC Multi-Jurisdiction
CERTIFICATE NUMBER FORMATTING NNNNNNNNNN	VALIDATION TOOL LINK Connecticut Certificate Validation	CERTIFICATE NUMBER FORMATTING NNNNNNNNNN	VALIDATION TOOL LINK Connecticut Certificate Validation
	VERIFICATION REQUIRED FOR SELLERS? No		VERIFICATION REQUIRED FOR SELLERS? No

Exemption Certificate	es		Resale Certificates
EXPIRATION PERIOD Expiration stated on Certificate	LINK TO FORM Multiple certificates for different industries, no general exemption certificate	EXPIRATION PERIOD Valid for one year	LINK TO FORM OTR-368
CERTIFICATE NUMBER FORMATTING NNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNN	VALIDATION TOOL LINK D.C. Certificate Validation	CERTIFICATE NUMBER FORMATTING NNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNN	VALIDATION TOOL LINK D.C. Certificate Validation
	VERIFICATION REQUIRED FOR SELLERS? No		VERIFICATION REQUIRED FOR SELLERS? No

D.C.

	FLOI	RIDA	
Exemption Certificat	es		Resale Certificates
EXPIRATION PERIOD 5 years	LINK TO FORM DR-5 and specific other forms or MTC Multi-Jurisdictional	EXPIRATION PERIOD 1 year	LINK TO FORM DR-13 printed from state site or MTC Multi-Jurisdictional
CERTIFICATE NUMBER FORMATTING NN-NNNNNNNNNN-N	VALIDATION TOOL LINK Florida Certificate Validation	CERTIFICATE NUMBER FORMATTING NN-NNNNNNNNNN-N	VALIDATION TOOL LINK Florida Certificate Validation
	VERIFICATION REQUIRED FOR SELLERS? No		VERIFICATION REQUIRED FOR SELLERS? No

GEORGIA

Exemption Certificates

EXPIRATION PERIOD

Valid until revoked in

writing

CERTIFICATE NUMBER FORMATTING

NNN-NNNNN

LINK TO FORM

ST-5 and specific other forms or

SST or MTC Multi-Jurisdictional

Georgia Certificate Validation

VALIDATION TOOL LINK

VERIFICATION REQUIRED

FOR SELLERS?

Nο

Resale Certificates

EXPIRATION PERIOD

Valid until revoked in

writing

CERTIFICATE NUMBER

FORMATTING

NNN-NNNNNN or

SST ID

LINK TO FORM

ST-5 and specific other forms or

SST or MTC Multi-Jurisdictional

VALIDATION TOOL LINK

Georgia Certificate Validation

VERIFICATION REQUIRED

FOR SELLERS?

Nο

HAWAII

Exemption Certificates

EXPIRATION PERIOD

Does not expire

CERTIFICATE NUMBER FORMATTING

GE-NNN-NNN-NNN

LINK TO FORM

G-6 or MTC Multi-Jurisdictional

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Until revoked in writing

CERTIFICATE NUMBER FORMATTING

GE-NNN-NNN-NNN

LINK TO FORM

G-17 or MTC Multi-Jurisdictional

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

IDAHO

Exemption Certificates

EXPIRATION PERIOD

No stated expiration

LINK TO FORM

ST-101 and specific other forms

period

CERTIFICATE NUMBER FORMATTING

NNNNNNNN

VALIDATION TOOL LINK

Idaho Certificate Validation

VERIFICATION REQUIRED

FOR SELLERS?

No

*Home rule authorities may differ

Resale Certificates

EXPIRATION PERIOD

No stated expiration

period

CERTIFICATE NUMBER FORMATTING

000110382-07

LINK TO FORM

ST-101 or

MTC Multi-Jurisdictional

VALIDATION TOOL LINK

Idaho Certificate Validation

VERIFICATION REQUIRED

FOR SELLERS?



Exemption Certificates

EXPIRATION PERIOD

Validity period varies depending on purchaser

CERTIFICATE NUMBER

FORMATTING

E99NNNNNNN

LINK TO FORM

ST-587, E-Letter, and other

specific forms or

MTC Multi-Jurisdictional

VALIDATION TOOL LINK

Illinois Certificate Validation

VERIFICATION REQUIRED

FOR SELLERS?

No

*Home rule authorities may differ

Resale Certificates

EXPIRATION PERIOD

Valid indefinitely, but should be updated at least every three years CRT-61 or

LINK TO FORM

MTC Multi-Jurisdictional

CERTIFICATE NUMBER

FORMATTING

NNNN-NNNN

VALIDATION TOOL LINK

Illinois Certificate Validation

VERIFICATION REQUIRED

FOR SELLERS?

No

INDIANA

Exemption Certificates

EXPIRATION PERIOD

Does not expire

CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNN

LINK TO FORM

ST-105 or SST

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

EXPIRATION PERIOD

Does not expire

CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNN

or SST ID

Resale Certificates

LINK TO FORM

ST-105 or SST

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

IOWA

Exemption Certificates

EXPIRATION PERIOD

3 years

CERTIFICATE NUMBER FORMATTING

N-NN-NNNNNN

LINK TO FORM

31-014 or SST or

MTC Multi-Jurisdictional

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

EXPIRATION PERIOD

3 years

CERTIFICATE NUMBER FORMATTING

N-NN-NNNNNN or

SST ID

Resale Certificates

LINK TO FORM

31-014 or SST or

MTC Multi-Jurisdictional

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

KANSAS

Exemption Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases. Tax-exempt entity exemption certificates have an expiration date.

CERTIFICATE NUMBER FORMATTING

NNN-NNNNNNNNN-NN

LINK TO FORM

Multiple certificates for different industries, no general exemption certificate or SST or MTC Multi-Jurisdictional

VALIDATION TOOL LINK

Kansas Certificate Validation

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid as long as there is a recurring business relationship between the buver and seller (no more than 12 months between transactions)

CERTIFICATE NUMBER FORMATTING

NNN-NNNNNNNNN-NN

LINK TO FORM

ST-28A or SST or MTC Multi-Jurisdiction

VALIDATION TOOL LINK

Kansas Certificate Validation

VERIFICATION REQUIRED FOR SELLERS?

No

KENTUCKY

Exemption Certificates

EXPIRATION PERIOD

4 years

exemption certificate or SST

CERTIFICATE NUMBER FORMATTING

NNNNNN

LINK TO FORM

Multiple certificates for different industries, no general

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

EXPIRATION PERIOD

Valid provided there is no change in the character of the purchaser's operation and the purchases are of tangible personal property of the kind usually purchased by the purchaser for resale.

CERTIFICATE NUMBER

FORMATTING

NNNNNN or SST ID

LINK TO FORM

51A105 or SST or MTC Multi-Jurisdictional

Resale Certificates

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

LOUISIANA

Exemption Certificates

EXPIRATION PERIOD

Generally valid indefinitely.

Multiple certificates for

different industries, no general

CERTIFICATE NUMBER FORMATTING

NNNNNN-NNN-NNN

LINK TO FORM

exemption certificate

VALIDATION TOOL LINK

Lousiana Certificate Validation

VERIFICATION REQUIRED

FOR SELLERS?

No

*Home rule authorities may differ

Resale Certificates

EXPIRATION PERIOD

Valid for the period indicated on the

certificate.

CERTIFICATE NUMBER FORMATTING

NNNNNN-NNN-NNN

LINK TO FORM

Generate online to provide to suppliers

VALIDATION TOOL LINK

Lousiana Certificate Validation

VERIFICATION REQUIRED

FOR SELLERS?



	1417	AIINE	
Exemption Certificate	es		Resale Certificates
EXPIRATION PERIOD	LINK TO FORM	EXPIRATION PERIOD	LINK TO FORM
No stated expiration period	Multiple certificates for different industries, no general exemption certificate. Government purchasers not	Valid for five years CERTIFICATE NUMBER	MTC Multi-Jurisdictional
	required to provide form.	FORMATTING	
CERTIFICATE NUMBER	VALIDATION TOOL LINK	NNNNNN	VALIDATION TOOL LINK
FORMATTING	Maine Certificate Validation		Maine Certificate Validation

VERIFICATION REQUIRED FOR SELLERS?

No

ENNNNN

No

VERIFICATION REQUIRED

FOR SELLERS?

MARYLAND

Exemption Certificates Resale Certificates EXPIRATION PERIOD LINK TO FORM **EXPIRATION PERIOD** LINK TO FORM Sales and Use Tax Exemption 5 years Valid until revoked No form. Purchaser must Certificate by either taxpayer or provide a written statement, or Comptroller MTC Multi-Jurisdictional **CERTIFICATE NUMBER VALIDATION TOOL LINK VALIDATION TOOL LINK CERTIFICATE NUMBER FORMATTING FORMATTING** Maryland Certificate Validation Maryland Certificate Validation NNNNNNN NNNNNNN **VERIFICATION REQUIRED VERIFICATION REQUIRED FOR SELLERS? FOR SELLERS?** Yes Yes

MASSACHUSETTS

Exemption Certificat	es		Resale Certificates
EXPIRATION PERIOD No stated expiration period	LINK TO FORM ST-12 and other specific forms	EXPIRATION PERIOD No stated expiration period	LINK TO FORM ST-4
CERTIFICATE NUMBER FORMATTING SLS-NNNNNNNN-NNN	VALIDATION TOOL LINK Massachusetts Certificate Validation	CERTIFICATE NUMBER FORMATTING SLS-NNNNNNNN-NNN	VALIDATION TOOL LINK Massachusetts Certificate Validation
	VERIFICATION REQUIRED FOR SELLERS? No		VERIFICATION REQUIRED FOR SELLERS? No



Exemption Certificates Resale Certificates

EXPIRATION PERIOD LINK TO FORM **EXPIRATION PERIOD** LINK TO FORM

4 years 3372 or SST or 4 years 3372 or SST or

MTC Multi-Jurisdictional MTC Multi-Jurisdictional

CERTIFICATE NUMBER VALIDATION TOOL LINK CERTIFICATE NUMBER

No

FORMATTING FORMATTING N/A N/A NN-NNNNNNN NN-NNNNNNN

VERIFICATION REQUIRED VERIFICATION REQUIRED

> **FOR SELLERS? FOR SELLERS?**

VALIDATION TOOL LINK

VALIDATION TOOL LINK

No

No

N/A

MINNESOTA

Resale Certificates Exemption Certificates

EXPIRATION PERIOD LINK TO FORM **EXPIRATION PERIOD LINK TO FORM**

Does not expire unless Does not expire unless ST3 or SST or ST3 or SST information changes; should information changes; MTC Multi-Jurisdictional

should be updated be updated every three to every three to five five years.

years. N/A N/A

CERTIFICATE NUMBER FORMATTING VERIFICATION REQUIRED VERIFICATION REQUIRED

CERTIFICATE NUMBER NNNNNNN **FOR SELLERS? FOR SELLERS? FORMATTING**

No NNNNNN or SST ID

VALIDATION TOOL LINK

MISSISSIPPI

Exemption Certificates Resale Certificates

VALIDATION TOOL LINK FORM NUMBER VALIDATION TOOL LINK FORM NUMBER

State does not issue N/A sales tax exemption

FORMATTING

NNNN-NNNN

certificates. certificates. A business **VERIFICATION REQUIRED VERIFICATION REQUIRED**

can make purchases **FOR SELLERS? FOR SELLERS?**

for resale by giving the CERTIFICATE NUMBER Nο Nο supplier its sales tax

CERTIFICATE NUMBER

FORMATTING

State does not issue

sales tax exemption

permit information.

NNNN-NNNN

MISSOURI

Resale Certificates Exemption Certificates EXPIRATION PERIOD LINK TO FORM EXPIRATION PERIOD LINK TO FORM 149 and other specific forms or 5 years 149 or MTC Multi-Jurisdictional 5 years MTC Multi-Jurisdictional **CERTIFICATE NUMBER VALIDATION TOOL LINK CERTIFICATE NUMBER VALIDATION TOOL LINK FORMATTING FORMATTING** N/A N/A NNNNNNN NNNNNNNN **VERIFICATION REQUIRED VERIFICATION REQUIRED FOR SELLERS? FOR SELLERS?** No No

NEBRASKA

Exemption Certificate	es		Resale Certificates
EXPIRATION PERIOD	LINK TO FORM	EXPIRATION PERIOD	LINK TO FORM
Valid indefinitely	13 and related series forms or SST or MTC Multi-Jurisdictional	Valid indefinitely	13 and related series forms or SST or MTC Multi-Jurisdictional
CERTIFICATE NUMBER FORMATTING	VALIDATION TOOL LINK	CERTIFICATE NUMBER FORMATTING	VALIDATION TOOL LINK
	N/A		N/A
01-NNNNNN		01-NNNNNN or SST ID	
	VERIFICATION REQUIRED		VERIFICATION REQUIRED
	FOR SELLERS?		FOR SELLERS?
	No		No

NEVADA

Resale Certificates Exemption Certificates LINK TO FORM **EXPIRATION PERIOD** LINK TO FORM **EXPIRATION PERIOD** 5 years No form # or SST Valid until revoked in Resale Certificate or SST writing **VALIDATION TOOL LINK VALIDATION TOOL LINK CERTIFICATE NUMBER CERTIFICATE NUMBER FORMATTING FORMATTING** Nevada Certificate Validation Nevada Certificate Validation NNNNNNNN-NNN NNN-NNN-NNN or SST ID **VERIFICATION REQUIRED VERIFICATION REQUIRED FOR SELLERS? FOR SELLERS?** No No

NEW JERSEY

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

CERTIFICATE NUMBER FORMATTING

NNN-NNN-NNN/NNN

LINK TO FORM

ST-4 and other specific forms or

SST or MTC Multi-Jurisdictional

VALIDATION TOOL LINKNew Jersey Certificate

Validation

VERIFICATION REQUIRED

FOR SELLERS?

No

EXPIRATION PERIOD

No stated expiration

period

CERTIFICATE NUMBER FORMATTING

NNN-NNN-NNN/NNN

or SST ID

LINK TO FORM

ST-3 or ST-3NR or SST or MTC Multi-Jurisdiction

Resale Certificates

VALIDATION TOOL LINK

New Jersey Certificate

Validation

VERIFICATION REQUIRED

FOR SELLERS?

No

NEW MEXICO

Exemption Certificates

EXPIRATION PERIOD

No stated expiration

period

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN

LINK TO FORM

NTTC or

MTC Multi-Jurisdictional

VALIDATION TOOL LINK

New Mexico Certificate

Validation

VERIFICATION REQUIRED

FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration

period

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN

LINK TO FORM

Type 2 NTTC or

MTC Multi-Jurisdictional

VALIDATION TOOL LINK

New Mexico Certificate

Validation

VERIFICATION REQUIRED

FOR SELLERS?

No

NEW YORK

Exemption Certificates

EXPIRATION PERIODNo stated expiration

CERTIFICATE NUMBER

FORMATTING

NN-NNNNNNN

period

LINK TO FORM

<u>Multiple certificates</u> for different industries, no general exemption

certificate

VALIDATION TOOL LINK

New York Certificate Validation

VERIFICATION REQUIRED FOR

SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration

period

LINK TO FORM

<u>ST-120</u>

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNN

VALIDATION TOOL LINK

New York Certificate Validation

VERIFICATION REQUIRED FOR

SELLERS?

NORTH CAROLINA

	NORTH	CAROLINA	
Exemption Certificate	es		Resale Certificates
EXPIRATION PERIOD	LINK TO FORM	EXPIRATION PERIOD	LINK TO FORM
Blanket certificate remains valid provided purchaser is making recurring purchases	E-595E or <u>SST</u> or <u>MTC Multi-Jurisdictional</u>	Blanket certificate remains valid provided purchaser is making recurring purchases	E-595E or SST or MTC Multi-Jurisdictional
CERTIFICATE NUMBER FORMATTING NN-NNNNNNN	VALIDATION TOOL LINK N/A	CERTIFICATE NUMBER FORMATTING NNNNNNNN	VALIDATION TOOL LINK N/A
	VERIFICATION REQUIRED FOR SELLERS?		VERIFICATION REQUIRED FOR SELLERS?
	No		No

NORTH DAKOTA

Exemption Certificates Resale Certificates EXPIRATION PERIOD LINK TO FORM **EXPIRATION PERIOD** LINK TO FORM No stated expiration General exemption certificate 2 years General Resale or SST or MTC Multiperiod Certificate or SST or Jurisdictional MTC Multi-Jurisdictional **VALIDATION TOOL LINK CERTIFICATE NUMBER VALIDATION TOOL LINK CERTIFICATE NUMBER** North Dakota Certificate **FORMATTING FORMATTING** Validation North Dakota Certificate NNNNNN NN NNNNNN NN or SST ID Validation **VERIFICATION REQUIRED FOR SELLERS? VERIFICATION REQUIRED FOR SELLERS?** No No

OHIO

Exemption Certificate	es		Resale Certificates
EXPIRATION PERIOD	LINK TO FORM	EXPIRATION PERIOD	LINK TO FORM
No stated expiration period	STEC B and other specific forms or SST or MTC Multi-Jurisdictional	No stated expiration period	STEC B and other specific forms or SST or MTC Multi-Jurisdictional
CERTIFICATE NUMBER FORMATTING NN-NNNNNN	VALIDATION TOOL LINK Ohio Certificate Validation	CERTIFICATE NUMBER FORMATTING NN-NNNNN	VALIDATION TOOL LINK Ohio Certificate Validation
	VERIFICATION REQUIRED FOR SELLERS?		VERIFICATION REQUIRED FOR SELLERS?
	No		No

OKLAHOMA

Exemption Certificat	es		Resale Certificates
EXPIRATION PERIOD	LINK TO FORM	EXPIRATION PERIOD	LINK TO FORM
Blanket certificate remains valid provided purchaser is making recurring purchases.	See <u>Packet E</u> for specific provisions or <u>SST</u> or <u>MTC Multi-Jurisdictional</u>	Blanket certificate remains valid provided purchaser is making recurring purchases.	Copy of <u>sales tax permit</u> or <u>SST</u> or <u>MTC Multi-Jurisdictional</u>
CERTIFICATE NUMBER	VALIDATION TOOL LINK	CERTIFICATE NUMBER	VALIDATION TOOL LINK
FORMATTING EXM-NNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNNN	Oklahoma Certificate Validation	FORMATTING STS-NNNNNNNNNNNNN	Oklahoma Certificate Validation
	VERIFICATION REQUIRED FOR SELLERS?	or SST ID	VERIFICATION REQUIRED FOR SELLERS?

PENNSYLVANIA

No

Resale Certificates

No

Exemption Certificates

Exemption Certificate	es		Resale Certificates
EXPIRATION PERIOD No stated expiration period	LINK TO FORM REV-1220	EXPIRATION PERIOD No stated expiration period	LINK TO FORM REV-1220 or MTC Multi- Jurisdictional
CERTIFICATE NUMBER FORMATTING NNNNNNNN	VALIDATION TOOL LINK N/A	CERTIFICATE NUMBER FORMATTING NNNNNNNN	VALIDATION TOOL LINK N/A
	VERIFICATION REQUIRED FOR SELLERS? N/A		VERIFICATION REQUIRED FOR SELLERS? No

RHODE ISLAND

Exemption Certificati	-5		Resale Certificates
EXPIRATION PERIOD	LINK TO FORM	EXPIRATION PERIOD	LINK TO FORM
Blanket certificate remains valid provided purchaser is making recurring purchases	Multiple certificates for different industries, no general exemption certificate or <u>SST</u>	No stated expiration period	Wholesaler's - Resale Certificate or SST or MTC Multi-Jurisdictional
CERTIFICATE NUMBER FORMATTING NNNNNNNNN	VALIDATION TOOL LINK N/A	CERTIFICATE NUMBER FORMATTING NNNNNNNNN	VALIDATION TOOL LINK N/A
	VERIFICATION REQUIRED FOR SELLERS?		VERIFICATION REQUIRED FOR SELLERS?

SOUTH CAROLINA

Exemption Certificates

EXPIRATION PERIOD LINK TO FORM

EXPIRATION PERIOD LINK TO FORM

No stated expiration ST-8 or MTC Multi-Jurisdictional Valid until cancelled or revoked in writing MTC Multi-Jurisdictional

NNNNNNN-N

N/A

No

CERTIFICATE NUMBER VALIDATION TOOL LINK FORMATTING

VALIDATION TOOL LINK FORMATTING

VALIDATION TOOL LINK FORMATTING

N/A

VERIFICATION REQUIRED
FOR SELLERS?

VERIFICATION REQUIRED
FOR SELLERS?

No

NNNNNNN-N

Exemption Certificates

Resale Certificates

EXPIRATION PERIOD LINK TO FORM

EXPIRATION PERIOD LINK TO FORM

Blanket certificate remains SD Form 2040 or SST or valid until cancelled by the MTC Multi-Jurisdictional No stated expiration SD Form 2040 or SST or period MTC Multi-Jurisdictional

valid until cancelled by the MTC Multi-Jurisdictional period MTC Multi-Jurisdictional purchaser

CERTIFICATE NUMBER VALIDATION TOOL LINK FORMATTING
NNNN-NNNN-ST

CERTIFICATE NUMBER FORMATTING
N/A
NNNN-NNNN-ST or

VERIFICATION REQUIRED
FOR SELLERS?

SST ID
VERIFICATION REQUIRED
FOR SELLERS?

R SELLERS?

No

TENNESSEE

Exemption Certificates

Resale Certificates

EXPIRATION PERIOD LINK TO FORM

Blanket certificate Multiple certificates for Valid until revoked SSTGB Form F0003 or SST or

remains valid provided different industries, no general purchaser is making exemption certificate or SST or recurring purchases MTC Multi-Jurisdictional purchaser

VERIFICATION REQUIRED
FOR SELLERS?

VERIFICATION REQUIRED
FOR SELLERS?

No No

TEXAS

Exemption Certificates

EXPIRATION PERIOD No stated expiration

period

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN

LINK TO FORM

01-339 or

MTC Multi-Jurisdictional

VALIDATION TOOL LINK

Texas Certificate Validation

VERIFICATION REQUIRED

FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration

period

01-339 or

LINK TO FORM

MTC Multi-Jurisdictional

CERTIFICATE NUMBER

FORMATTING

NNNNNNNNNN

VALIDATION TOOL LINK

Texas Certificate Validation

VERIFICATION REQUIRED

FOR SELLERS?

No

UTAH

Exemption Certificates

EXPIRATION PERIOD

Certificate remains valid provided purchaser is making recurring purchases

CERTIFICATE NUMBER FORMATTING

NNNNNNN-NNN-STC

LINK TO FORM

TC-721 and other specific forms

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

EXPIRATION PERIOD

Certificate remains valid provided purchaser is making recurring purchases

CERTIFICATE NUMBER FORMATTING

NNNNNNN-NNN-STC or SST ID

Resale Certificates

LINK TO FORM

TC-721 or SST or MTC Multi-Jurisdictional

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

VERMONT

Exemption Certificates

EXPIRATION PERIOD

Valid indefinitely when used as a blanket certificate; otherwise valid for a single purchase

LINK TO FORM

Multiple certificates for different industries, or SST or MTC Multi-Jurisdictional (limited purposes)

CERTIFICATE NUMBER FORMATTING

SUT-NNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid indefinitely when used as a blanket certificate; otherwise valid for a single purchase

CERTIFICATE NUMBER FORMATTING

SUT-NNNNNNN

LINK TO FORM

S-3 or SST or

MTC Multi-Jurisdictional

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

VIRGINIA

Resale Certificates Exemption Certificates

EXPIRATION PERIOD

Valid until notice from Department of Taxation that certificate is no longer acceptable

LINK TO FORM

ST-10 and other specific forms

VALIDATION TOOL LINK

Virginia Nonprofit Certificate Validation

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNNNF-NNN

VERIFICATION REQUIRED FOR SELLERS?

Nο

EXPIRATION PERIOD

Valid until notice from Department of Taxation that certificate is no longer acceptable

LINK TO FORM

ST-10 or ST-14

VALIDATION TOOL LINK

Virginia Nonprofit Certificate Validation

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNNF-NNN

VERIFICATION REQUIRED FOR SELLERS?

No

WASHINGTON

Exemption Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases

CERTIFICATE NUMBER FORMATTING

NNN-NNN-NNN

LINK TO FORM

Multiple certificates for different industries, no general exemption certificate SST or MTC Multi-Jurisdictional

VALIDATION TOOL LINK

Washington Certificate Validation

VERIFICATION REQUIRED FOR SELLERS?

No

EXPIRATION PERIOD

48 months but may expire in 24 months for some businesses

CERTIFICATE NUMBER FORMATTING

NNN-NNN-NNN or SST ID

Resale Certificates

LINK TO FORM

Reseller permits are issued by the WA DOR to registered WA businesses, or SST or MTC Multi-Jurisdictional

VALIDATION TOOL LINK

Washington Certificate Validation

VERIFICATION REQUIRED FOR SELLERS?

No

WEST VIRGINIA

Exemption Certificates

Blanket certificate remains valid provided purchaser is making recurring purchases

EXPIRATION PERIOD

CERTIFICATE NUMBER FORMATTING

NNNN-NNNN

LINK TO FORM

CST-286, CST-290, SSTGB Form F0003 or SST

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring

purchases

CERTIFICATE NUMBER FORMATTING

NNNN-NNNN or SST ID

Resale Certificates

LINK TO FORM

SSTGB Form F0003 or SST

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

WISCONSIN

Exemption Certificates

EXPIRATION PERIOD LINK TO FORM

Valid indefinitely, but should <u>S-211</u> or <u>SST</u> be reviewed periodically

VALIDATION TOOL LINK

CERTIFICATE NUMBER FORMATTING

008-NNNNNNNNNN-NN effective July 1, 2022 for qualifying nonprofit organizations

N/A

VERIFICATION REQUIRED

FOR SELLERS?

Nο

Resale Certificates

EXPIRATION PERIOD

Valid indefinitely, but should be reviewed

periodically

LINK TO FORM

<u>S-211</u> or <u>SST</u> or

MTC Multi-Jurisdictional

VALIDATION TOOL LINK

N/A

CERTIFICATE NUMBER FORMATTING

NNN-NNNNNNNNN-NN

or SST ID

VERIFICATION REQUIRED

FOR SELLERS?

No

WYOMING

Exemption Certificates

EXPIRATION PERIOD

No stated expiration

period

CERTIFICATE NUMBER

FORMATTING

NNNNNNN

LINK TO FORM

SSTGB Form F0003 or SST

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?

Nο

Resale Certificates

EXPIRATION PERIOD

No stated expiration

period

CERTIFICATE NUMBER

FORMATTING

NNNNNNN or SST ID

LINK TO FORM

SSTGB Form F0003 or SST

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED

FOR SELLERS?