

RESALE CERTIFICATES

Index / Order Form
Section
23A

Resale Certificate for California Purchases

BOE-230 (7-02)
GENERAL RESALE CERTIFICATE

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

California Resale Certificate

I HEREBY CERTIFY:

1. I hold valid seller's permit number: _____
2. I am engaged in the business of selling the following type of tangible personal property:

3. This certificate is for the purchase from _____ of the item(s) I have listed in paragraph 5 below.
[Vendor's name]
4. I will resell the item(s) listed in paragraph 5, which I am purchasing under this resale certificate in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe use tax based on each item's purchase price or as otherwise provided by law.
5. Description of property to be purchased for resale: _____
6. I have read and understand the following:
For Your Information: A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

NAME OF PURCHASER _____

SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRESENTATIVE _____

PRINTED NAME OF PERSON SIGNING _____ TITLE _____

ADDRESS OF PURCHASER _____

TELEPHONE NUMBER _____ DATE _____

() _____

Resale Certificate for Tennessee Purchases

TENNESSEE DEPARTMENT OF REVENUE

BLANKET CERTIFICATE OF RESALE



TO: _____

Vendor

- The undersigned hereby certifies that the merchandise purchased on each order we shall give, and until this notice is revoked by us in writing, is purchased for
- () Resale as tangible personal property, or resale of a service subject to tax.
 - () A component part of an article to be produced for sale by manufacturing, assembling, processing, or refining.
 - () Rental or leasing of tangible personal property.
 - () Use in accordance with the provisions of Rule No. 68. (A copy of the letter must be given to the vendor.)
 - ()

(Indicate the purpose for which the property is bought when no Sales or Use Tax is to be collected.)

Name of Business _____

Sales Tax Registration Number _____ Name of Dealer _____

of Purchaser _____ By: _____

Date _____ Address _____

WARNING

This Certificate must be completed and signed before it is valid.
The vendor must know, within the use of ordinary care, that the merchandise obtained upon this certificate of resale is that normally sold by the vendee in his usual course of business. Vendors failing to exercise such care will be held liable for the Sales Tax due upon such purchases.
 Any merchandise obtained upon this resale certificate is subject to the Sales and Use Tax if it is used or consumed by the vendee in any manner, and must be reported and the tax paid thereon direct to the Department of Revenue.
 SECTION 67-3041 OF THE "TENNESSEE CODE ANNOTATED" MAKES IT A MISDEMEANOR TO MISUSE A CERTIFICATE OF REGISTRATION WITHOUT PAYING THE SALES AND USE TAXES, AND SUBJECTS THE CERTIFICATE TO REVOCATION.