

# Reseller State Tax Guide

Please locate your state for form links and special instructions. Consult your tax advisor to determine if you are tax exempt.

State	Form	Form Link
Alabama	Multistate Jurisdiction Form	<a href="#">Alabama Multistate</a>
Alaska	No Sales/Use Tax	N/A
Arizona	5000 Transaction Exemption Cert or Multistate Form	<a href="#">Form 5000</a> Or <a href="#">Arizona Multistate</a>
Arkansas	ST391 Exemption Cert or Multistate Form	<a href="#">Form ST391</a> Or <a href="#">Arkansas Multistate</a>
California	BOE 230 Exemption Cert or Multistate Form	<a href="#">Form BOE 230</a> Or <a href="#">California Multistate</a>
Colorado	Application for Sales Tax Exemption	<a href="#">Tax Forms</a>
Connecticut	Sales & Use Tax Resale Certificate or Multistate Form	<a href="#">Connecticut State Forms</a> Or <a href="#">Connecticut Multistate</a>
Delaware	No Sales/Use Tax	N/A
District of Columbia	OTR 368 Certificate of Resale or Multistate Form	<a href="#">OTR 368</a> Or <a href="#">Washington DC Multistate</a>

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State	Form	Form Link
Florida	DR-5 Annual Resale Certificate (Only State Issued Form is Valid)	<a href="#">DR-5 Form</a>
Georgia	ST 5 Resale Certificate or Multistate Form	<a href="#">Form ST 5</a> Or <a href="#">Georgia Multistate</a>
Hawaii	G 17 Certificate of Resale	<a href="#">Form G-17</a>
Idaho	ST 101 Sales Tax Resale Certificate or Multistate Form	<a href="#">Form ST 101</a> Or <a href="#">Idaho Multistate</a>
Illinois	CRT 61 Certificate of Resale	<a href="#">Form CRT 61</a>
Indiana	ST 105 General Exemption Certificate	<a href="#">Form ST 105</a>
Iowa	31 014 Sales Tax Exemption Certificate or Multistate Form	<a href="#">Form 31 014</a> Or <a href="#">Iowa Multistate</a>
Kansas	ST 28 Resale Exemption Certificate or Multistate Form	<a href="#">Form ST28</a> Or <a href="#">Kansas Multistate</a>
Kentucky	Form 51A105 Resale Certificate	<a href="#">Form 51A105</a>

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<b>Louisiana</b>	Tax refunded by state not vendor; only wholesalers are tax exempt. (CITY AND/OR PARISH LETTER MAY ALSO BE NEEDED)	Please go to <a href="#">Louisiana Tax Forms</a> for a list of your current tax forms and instructions.
<b>Maine</b>	Annual Resale Certificate (State Issued Form)	<a href="#">Maine Multistate</a>
<b>Maryland</b>	Blanket Certificate or Multistate Form	There is no form for Resale Certificates, but please use the following link for instructions on how to purchase items intended for resale. <a href="#">Maryland Tax Forms</a>
<b>Massachusetts</b>	Massachusetts sales and use tax collection	<a href="#">Massachusetts FAQ &amp; Forms</a>
<b>Michigan</b>	3372 Certificate of Exemption or Multistate Form	<a href="#">Form 3372</a> Or <a href="#">Michigan Multistate</a>
<b>Minnesota</b>	ST3 Certificate of Exemption or Multistate Form	<a href="#">Form ST3</a>
<b>Mississippi</b>	MS Sales Tax Exemptions	For more information about applying for a tax permit go to <a href="#">MS Sales Tax Exemptions</a>
<b>Missouri</b>	149 Exemption Certificate or Multistate Form	<a href="#">Form 149</a> Or <a href="#">Missouri Multistate</a>
<b>Montana</b>	No Sales/Use Tax	N/A

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State	Form	Form Link
Nebraska	Form 13 Resale Certificate or Multistate Form	<a href="#">Form 13</a> Or <a href="#">Nebraska Multistate</a>
Nevada	F003 Streamlined Sales and Use Tax Certificate or Multistate Form	<a href="#">Resale Certificate</a>
New Hampshire	No Sales/Use Tax	N/A
New Jersey	ST-3 Exemption Resale Certificate or Multistate Form	<a href="#">Form ST-3</a> Or <a href="#">New Jersey Multistate</a>
New Mexico	ACD 31050 Nontaxable Transaction Certificate (State Issued) or Multistate Form	<a href="#">ACD 31050</a> Or <a href="#">New Mexico Multistate</a>
New York	ST-120 Resale Certificate	<a href="#">Form ST-120</a>
North Carolina	E-595E Streamlined Sales and Use Tax Certificate of Exemption	<a href="#">Form E-595E</a>
North Dakota	Streamlined Sales and Use Tax Agreement or Multistate Form	<a href="#">Streamlined Sales and Use Tax Forms</a> Or <a href="#">North Dakota Multistate</a>
Ohio	Blanket Certificate of Exemption	<a href="#">Ohio State Form</a>

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Oklahoma	Resale Certificate or Multistate Form	<a href="#">Oklahoma Exemption Packet</a> Or <a href="#">Oklahoma Multistate</a>
Oregon	No Sales/Use Tax	N/A
Pennsylvania	REV-72 Tax Exemption Certificate or Multistate Form	<a href="#">Pennsylvania Form</a> Or <a href="#">Pennsylvania Multistate</a>
Rhode Island	Resale Certificate or Multistate Form	<a href="#">Rhode Island State Form</a> Or <a href="#">Rhode Island Multistate</a>
South Carolina	ST-8A Resale Certificate or Multistate Form	<a href="#">Form ST-8A</a> Or <a href="#">South Carolina Multistate</a>
South Dakota	SD Eform-1932 V10 Resale Certificate or Multistate Form	<a href="#">Form 1932 V10</a> Or <a href="#">South Dakota Multistate</a>
Tennessee	RV F1300701 Blanket Certificate of Resale or Multi State Form	<a href="#">Tennessee State Exemptions</a> Or <a href="#">Tennessee Multistate</a>
Texas	Texas Forms or Multistate Form	<a href="#">Texas Forms</a> Or <a href="#">Texas Multistate</a>

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State	Form	Form Link
<b>Utah</b>	TC-721 Exemption Certificate or Multistate Form	<a href="#">Form TC-721</a> Or <a href="#">Utah Multistate</a>
<b>Vermont</b>	Vermont Exemptions or Multistate Form	<a href="#">Vermont Exemptions</a> Or <a href="#">Vermont Multistate</a>
<b>Virginia</b>	ST-10 Cert of Exemption	<a href="#">Form ST-10</a>
<b>Washington</b>	Washington Exemptions or Multistate Form	<a href="#">Washington Exemption Forms</a> Or <a href="#">Washington Multistate</a>
<b>West Virginia</b>	West Virginia Exemptions	<a href="#">West Virginia Exemptions</a>
<b>Wisconsin</b>	S-211 Resale Certificate or Multistate Form	<a href="#">Form S-211</a> Or <a href="#">Wisconsin Multistate</a>
<b>Wyoming</b>	Wyoming Department of Revenue	<a href="#">Wyoming Department of Revenue</a>