



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
RESALE CERTIFICATE

Need to verify a Retail License number? Visit dor.sc.gov/verify-a-retail-license.

Notice To Seller:

It is presumed that all sales are subject to Sales Tax until the contrary is established. The burden of proof is on the seller that the sale of tangible personal property is not a retail sale. However, if the seller receives a resale certificate signed by the purchaser stating that the property is purchased for resale, the liability for the Sales Tax shifts from the seller to the purchaser.

This certificate is intended for use by licensed retail merchants purchasing tangible personal property for resale, lease or rental purposes. To be valid, the following conditions must be met:

1. The resale certificate presented to the seller by the purchaser contains all the information required by the SCDOR and has been fully and properly completed.
2. The seller did not fraudulently fail to collect or remit the tax, or both.
3. The seller did not solicit a purchaser to participate in an unlawful claim that a sale was for resale.

The seller must maintain a copy of this certificate to substantiate the exemption in the event of an audit. This certificate is not valid if it does not meet the above requirements, and the seller remains liable for the tax.

Seller's Information:

Name

Address City State ZIP

Purchaser's Information and Acknowledgement:

Type of business: _____

Type of items sold, leased or rented to others: _____

Business name Street Address

South Carolina Retail License Number City State ZIP
If not SC, indicate a valid retail license number and state.

As the purchaser, I certify that I am engaged in the business of selling, leasing or renting tangible personal property of the kind and type sold by your business. I also certify that if the tangible personal property is withdrawn, used or consumed by the business or person withdrawing it (even if later resold), I will report the transaction to the SCDOR as a withdrawal from stock and pay the tax based upon the reasonable and fair market value, but not less than the original purchase price. For more information, see Regulation 117-309.17, available at dor.sc.gov/policy. This certificate shall remain in effect unless revoked or canceled in writing. Furthermore, I understand that by extending this certificate, I am assuming liability for the Sales or Use Tax on transactions between your business and me.

Print name of owner, partner or officer Signature of owner, partner, or officer

Date certificate completed Title