



APPLICATION FOR RESALE OF GOODS CERTIFICATE

**Businesses must be registered for sales tax in order to receive a resale of goods certificate.
Certificates will not be issued if account is not in compliance.**

Failure to present the certificate at time of purchase will result in sales tax being charged on all purchases.

The resale certificate may only be used for sales tax exemption on purchases of tangible personal property if:

1. The buyer's principal business is the resale of the property (good), and
2. The property (good) is purchased for resale in the normal course of business without intervening use, or
3. The property (good) is intended to be an ingredient or component used in processing new articles for sale. For articles to qualify for sales tax exemption as ingredients or components of products produced for sale, such articles must be traceable and identifiable in the finished product. The resale certificate does not exempt from sales tax articles consumed in a manufacturing process which do not enter into and become a physical part of the new article produced for sale.

A business may apply for a resale certificate at the Sales Tax Office. The resale certificate will indicate:

1. The business name,
2. The type of business activity,
3. The type of items to be purchased for resale,
4. A resale certificate number, and
5. An expiration date. The resale certificate must be renewed on an annual basis.

The buyer will be responsible for restricting purchases to the types of items listed on the certificate. Purchases made with the use of a resale certificate for any other reason are not permitted. If items that do not qualify for the exemption are purchased along with exempt items, the buyer is responsible for separating taxable items from non-taxable items at the point of purchase.

The resale card may not be used for the purchase of services for resale.

Applicant is responsible for informing all card users of restrictions on the use of the resale certificate.

Up to four cards may be issued to a business, but the applicant is responsible for educating all persons authorized to use the resale certificate on the proper use of the buyer's resale certificate privileges.

Nonresidents not engaged in business within CBJ who purchase goods within CBJ for the purpose of resale in the regular course of business outside CBJ must purchase a nonresident business exemption card, not the resale certificate, when seeking sales tax exemption for such purchases.

**Businesses must be registered for sales tax in order to receive a resale certificate.
Certificates will not be issued if account is not in compliance.**

Certificate must be surrendered on demand to the City and Borough Sales Tax Office. Misuse of the resale certificate is unlawful and subject to prosecution and fine.