

DISTRICT OF COLUMBIA – RESALE CERTIFICATE

SELLER

BUYER

Important – To satisfy sales tax exemption requirements, please send the following forms back to us:

1. This cover page AND
2. A copy of your certificate issued by the District of Columbia Department of Revenue that states you are sales tax exempt. An example of this form is provided.

If sending more than one document, send separately using the same order as described above.

Documents can be returned to us by mail using the address listed above or you may email or fax the forms back to us at:

Fax Number is: _____

Email Address is: _____

NOTES – The State of District of Columbia issues an exemption certificate to organizations that qualify for exemption from sales and use tax. This letter or certificate is issued directly by the State and must be provided to sellers to prove exemption.

Sample Exemption Document:

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
CERTIFICATE OF EXEMPTION
ISSUED PURSUANT TO DISTRICT OF COLUMBIA SALES AND USE TAX ACCOUNTS

THIS CERTIFIES THAT _____ **ACCOUNT ID**

Is entitled to the exemption described below from Sales & Use Tax under the authority of the District of Columbia Sales & Use Tax Acts.

CERTIFICATE NUMBER

EFFECTIVE EXPIRATION

THIS CERTIFICATE IS NON-TRANSFERABLE

CERTIFICATE OF RESALE

I/We certify that all of the tangible personal property or taxable services purchased from you in connection with this sale are for resale or rental either in the same form or for incorporation as a material part of other property being produced for resale or rental.

This certificate shall be considered a part of each order we shall give, provide the order contains our DC Account ID number and will continue in force until revoked by written notice to you.

Purchaser Signature: _____

Title: _____ **Date:** _____

SELLER MUST KEEP THIS CERTIFICATE

This certificate is not valid unless it contains a certificate number, the purchaser's DC Sales and Use Tax account ID, and effective dates. The certificate is not valid outside of the stated effective dates, must be signed by the owner or authorized officer, and must be dated.

If you, as the issuer of the certificate of resale, buy items from the seller that do not qualify for tax exemption, you should advise the seller to charge the appropriate sales tax on such items. Otherwise, the purchaser is required to report to OTR and pay use tax directly using the Sales and Use Tax returns FR-800A (annual), FR-800M (monthly), FR-800Q (quarterly), FR-800SE (Special Event) or FR-800V Street Vendor (quarterly).

The seller must retain all Certificates of Resale on file to substantiate exemptions in case of an audit of its DC Sales and Use Tax returns. To be eligible to use this certificate, purchasers who are located inside the District of Columbia must file DC Form FR-500 and must fulfill their annual return filing requirements.

Seller Information

Name: _____

Street: _____

City, State, Zip: _____

FEIN/SSN: _____

Purchaser's Signature

Date

Purchaser's Name

Title