

State by State Exemption Certificate Guide



As of February 2022

Created with assistance from



Sales Tax Exemption Information and How to Use This Tool

We have prepared this State-by-State Exemption Certificate Guide to assist in identifying and finding the applicable certificates by state. Many states have multiple certificates for various types of exemptions. This tool provides general guidance related to exemption certificates and more specific guidance as it relates to resale certificates. We have also included information about how long a certificate is valid for and whether a state offers or requires certificates or numbers to be validated. We hope you find this tool helpful as you navigate the acceptance and issuance of exemption and resale certificates.

Multi-State Certificates

There are two primary multi-state certificates that many states accept. States that are members of the Streamlined Sales Tax (SST) Project will all accept the SST Certificate of Exemption or their state specific form. There are also many states that will accept the MTC Multi-Jurisdictional form for some or all of the types of exemptions offered by a state. Footnotes of the MTC form should be reviewed as some states limit the use of the form to certain type of exemptions.

Sales Tax Exemptions and Certificates

States all differ in terms of what types of organizations and which items with specific uses can qualify for sales tax exemptions. Where there is a general exemption certificate, we have provided it; where there are specific certificates for different industries or purposes, a link to the page to download the specific certificates is provided. Number formats, expiration dates, and other rules could vary depending on the specific type of certificate.

Resale Certificates

Resale Certificate are issued to claim exemption for items resold or that become an ingredient or component part of items being sold. Specific rules for what items qualify could vary by state.

Certificate Number Formatting

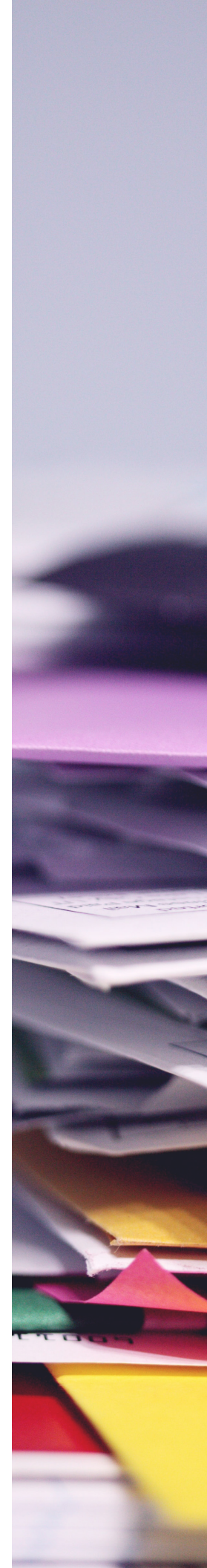
We have provided the number format that is the generally accepted format for each state, but others may exist. There may be exceptions to the number formats given timing of issuance or type of taxpayer. Some of the SST states accept the SST ID on their resale certificate forms. For states that allow this, we've written out the state certificate number format followed by "or SST ID."

The placeholder "N" will be used in place of specific numerals to demonstrate how each state formats their certificate numbers with the number of "N" representing the number of characters.

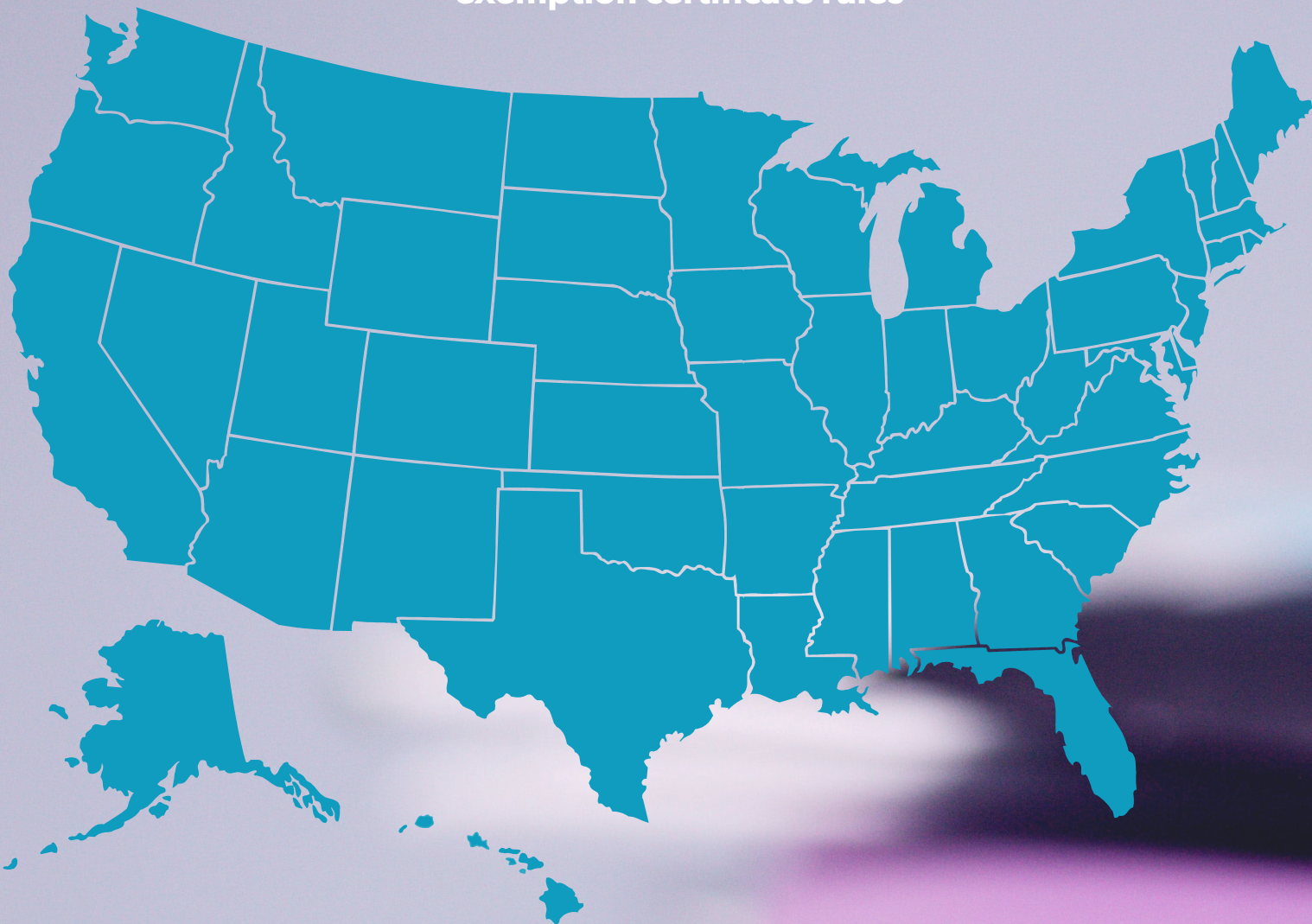
Some states use specific numbers and letters in their certificate number formats. These will be noted in the Certificate Number Formatting section as they will deviate from solely listing N's.

Here are a few examples:

- Arkansas certificate number format: NNNNNNNN-SLS
- Illinois certificate number format: E99NNNNNNN



Click a state to jump to that state's exemption certificate rules



ALABAMA

Exemption Certificates

EXPIRATION PERIOD

Renew annually

LINK TO FORM

[STEX-1](#) provided by state or [MTC Multi-Jurisdiction](#)

CERTIFICATE NUMBER FORMATTING

Exempt org/government: EXM-NNNNNNNNNN
Governments not required but optional

VALIDATION TOOL LINK

Available for batch validation. Within My Alabama Taxes portal, under sales tax, select “Verify account numbers.”

VERIFICATION REQUIRED FOR SELLERS?

No

*Home rule authorities may differ

Resale Certificates

EXPIRATION PERIOD

Renew annually

LINK TO FORM

[STEX-1](#) provided by state or [MTC Multi-Jurisdiction](#)

CERTIFICATE NUMBER FORMATTING

SLS-RNNNNNNNNNN

VALIDATION TOOL LINK

Available for batch validation. Within My Alabama Taxes portal, under sales tax, select “Verify account numbers.”

VERIFICATION REQUIRED FOR SELLERS?

No

ALASKA REMOTE SELLER

Exemption Certificates

EXPIRATION PERIOD

Valid until the end of each calendar year

LINK TO FORM

Apply through [Remote Seller Authority](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

CERTIFICATE NUMBER FORMATTING

YEAR-AKNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

*If registered in specific local home rule, forms may differ

Resale Certificates

EXPIRATION PERIOD

Valid until the end of each calendar year

LINK TO FORM

Apply through [Remote Seller Authority](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

CERTIFICATE NUMBER FORMATTING

YEAR-AKNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

ARIZONA

Exemption Certificates

EXPIRATION PERIOD

Valid for the period set out on the certificate not to exceed 48 months, within 12 months encouraged

LINK TO FORM

[5000](#)

VALIDATION TOOL LINK

N/A

CERTIFICATE NUMBER FORMATTING

NNNNNNNN

VERIFICATION REQUIRED FOR SELLERS?

No

*Home rule authorities may differ

Resale Certificates

EXPIRATION PERIOD

Valid for the period set out on the certificate not to exceed 48 months, within 12 months encouraged

LINK TO FORM

[5000A](#) or [MTC Multi-Jurisdiction](#)

VALIDATION TOOL LINK

N/A

CERTIFICATE NUMBER FORMATTING

NNNNNNNN

VERIFICATION REQUIRED FOR SELLERS?

No



ARKANSAS

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[ST-391](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN-SLS

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[ST-391](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN-SLS

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



CALIFORNIA

Exemption Certificates

EXPIRATION PERIOD

Valid until revoked in writing by issuer unless issued for specific transaction (in which case, generally valid for 1 year)

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate

VALIDATION TOOL LINK

N/A

CERTIFICATE NUMBER FORMATTING

NNN-NNNNNN

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid until revoked in writing by the issuer

LINK TO FORM

[CDTFA-230](#) or [MTC Multi-Jurisdiction](#)

CERTIFICATE NUMBER FORMATTING

NNN-NNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



COLORADO

Exemption Certificates

EXPIRATION PERIOD

Valid until cancelled by the Department in writing or revoked by the city or state

LINK TO FORM

[DR 0563](#) & specific other forms or [MTC Multi-Jurisdictional](#)

VALIDATION TOOL LINK

[Colorado Certificate Validation](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNNN

VERIFICATION REQUIRED FOR SELLERS?

No

*Home rule authorities may differ

Resale Certificates

EXPIRATION PERIOD

Valid until cancelled by the Department in writing or revoked by the city or state

LINK TO FORM

[DR 0653](#) or [MTC Multi-Jurisdiction](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNNN

VALIDATION TOOL LINK

[Colorado Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



CONNECTICUT

Exemption Certificates

EXPIRATION PERIOD

3 years

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN

VALIDATION TOOL LINK

[Connecticut Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

3 years

LINK TO FORM

[CT Resale Certificate](#) or [MTC Multi-Jurisdiction](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN

VALIDATION TOOL LINK

[Connecticut Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



D.C.

Exemption Certificates

EXPIRATION PERIOD

Expiration stated on Certificate

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNNNN

VALIDATION TOOL LINK

[D.C. Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid for one year

LINK TO FORM

[OTR-368](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNNNN

VALIDATION TOOL LINK

[D.C. Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



FLORIDA

Exemption Certificates

EXPIRATION PERIOD

5 years

LINK TO FORM

[DR-5](#) and specific other forms or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNNNNN-N

VALIDATION TOOL LINK

[Florida Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

1 year

LINK TO FORM

[DR-13](#) printed from state site or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNNNNN-N

VALIDATION TOOL LINK

[Florida Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



GEORGIA

Exemption Certificates

EXPIRATION PERIOD

Valid until revoked in writing

LINK TO FORM

[ST-5](#) and specific other forms or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNN-NNNNNN

VALIDATION TOOL LINK

[Georgia Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid until revoked in writing

LINK TO FORM

[ST-5](#) and specific other forms or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNN-NNNNNN or SST ID

VALIDATION TOOL LINK

[Georgia Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



HAWAII

Exemption Certificates

EXPIRATION PERIOD

Does not expire

LINK TO FORM

[G-6](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

GE-NNN-NNN-NNNN-NN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Does not expire

LINK TO FORM

[G-17](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

GE-NNN-NNN-NNNN-NN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



IDAHO

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[ST-101](#) and specific other forms

CERTIFICATE NUMBER FORMATTING

NNNNNNNNN

VALIDATION TOOL LINK

[Idaho Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

*Home rule authorities may differ

Resale Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[ST-101](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

000110382-07

VALIDATION TOOL LINK

[Idaho Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



ILLINOIS

Exemption Certificates

EXPIRATION PERIOD

Validity period varies depending on purchaser

LINK TO FORM

[ST-587](#), E-Letter, and other specific forms or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

E99NNNNNNNN

VALIDATION TOOL LINK

[Illinois Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

*Home rule authorities may differ

Resale Certificates

EXPIRATION PERIOD

Valid indefinitely, but should be updated at least every three years

LINK TO FORM

[CRT-61](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNN-NNNN

VALIDATION TOOL LINK

[Illinois Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



INDIANA

Exemption Certificates

EXPIRATION PERIOD

Does not expire

LINK TO FORM

[ST-105](#) or [SST](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN-NNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Does not expire

LINK TO FORM

[ST-105](#) or [SST](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN-NNN or SST ID

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



IOWA

Exemption Certificates

EXPIRATION PERIOD

3 years

LINK TO FORM

[31-014](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

N-NN-NNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

3 years

LINK TO FORM

[31-014](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

N-NN-NNNNNN or SST ID

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



KANSAS

Exemption Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases. Tax-exempt entity exemption certificates have an expiration date.

CERTIFICATE NUMBER FORMATTING

NNN-NNNNNNNNNN-NN

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate or [SST](#) or [MTC Multi-Jurisdictional](#)

VALIDATION TOOL LINK

[Kansas Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid as long as there is a recurring business relationship between the buyer and seller (no more than 12 months between transactions)

CERTIFICATE NUMBER FORMATTING

NNN-NNNNNNNNNN-NN

LINK TO FORM

[ST-28A](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

VALIDATION TOOL LINK

[Kansas Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



KENTUCKY

Exemption Certificates

EXPIRATION PERIOD

4 years

CERTIFICATE NUMBER FORMATTING

NNNNNN

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate or [SST](#)

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid provided there is no change in the character of the purchaser's operation and the purchases are of tangible personal property of the kind usually purchased by the purchaser for resale.

CERTIFICATE NUMBER FORMATTING

NNNNNN or SST ID

LINK TO FORM

[51A105](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



LOUISIANA

Exemption Certificates

EXPIRATION PERIOD

Automatically renewed for up to 3 years unless taxpayer no longer qualifies for the exemption

CERTIFICATE NUMBER FORMATTING

NNNNNNN-NNN-NNN

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate

VALIDATION TOOL LINK

[Louisiana Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

*Home rule authorities may differ

Resale Certificates

EXPIRATION PERIOD

Automatically renewed for up to 3 years unless taxpayer no longer qualifies for the exemption

CERTIFICATE NUMBER FORMATTING

NNNNNNN-NNN-NNN

LINK TO FORM

Generate online to provide to suppliers

VALIDATION TOOL LINK

[Louisiana Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



MAINE

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate. Government purchasers not required to provide form.

CERTIFICATE NUMBER FORMATTING

ENNNNN

VALIDATION TOOL LINK

[Maine Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Automatically renewed unless taxpayer no longer qualifies for the exemption.

LINK TO FORM

[MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNN

VALIDATION TOOL LINK

[Maine Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



MARYLAND

Exemption Certificates

EXPIRATION PERIOD

5 years

LINK TO FORM

[Sales and Use Tax Exemption Certificate](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN

VALIDATION TOOL LINK

[Maryland Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

Yes

Resale Certificates

EXPIRATION PERIOD

Valid until revoked by either taxpayer or Comptroller

LINK TO FORM

No form. Purchaser must provide a [written statement](#), or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN

VALIDATION TOOL LINK

[Maryland Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

Yes



MASSACHUSETTS

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[ST-12](#) and other specific forms

CERTIFICATE NUMBER FORMATTING

SLS-NNNNNNNN-NNN

VALIDATION TOOL LINK

[Massachusetts Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[ST-4](#)

CERTIFICATE NUMBER FORMATTING

SLS-NNNNNNNN-NNN

VALIDATION TOOL LINK

[Massachusetts Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



MICHIGAN

Exemption Certificates

EXPIRATION PERIOD

4 years

LINK TO FORM

[3372](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

4 years

LINK TO FORM

[3372](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



MINNESOTA

Exemption Certificates

EXPIRATION PERIOD

Does not expire unless information changes. Should be updated every 3 to 5 years.

LINK TO FORM

[ST3](#) or [SST](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Does not expire unless information changes. Should be updated every 3 to 5 years.

LINK TO FORM

[ST3](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNN or SST ID

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



MISSISSIPPI

Exemption Certificates

FORM NUMBER

State does not issue sales tax exemption certificates.

VALIDATION TOOL LINK

N/A

CERTIFICATE NUMBER FORMATTING

NNNN-NNNN

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

FORM NUMBER

State does not issue sales tax exemption certificates. A business can make purchases for resale by giving the supplier its sales tax permit information.

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

CERTIFICATE NUMBER FORMATTING

NNNN-NNNN



MISSOURI

Exemption Certificates

EXPIRATION PERIOD

5 years

LINK TO FORM

[149](#) and other specific forms or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

5 years

LINK TO FORM

[149](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



NEBRASKA

Exemption Certificates

EXPIRATION PERIOD

Valid indefinitely

LINK TO FORM

[13](#) and related series forms or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

01-NNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid indefinitely

LINK TO FORM

[13](#) and related series forms or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

01-NNNNNN or SST ID

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



NEVADA

Exemption Certificates

EXPIRATION PERIOD

5 years

LINK TO FORM

No form # or [SST](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN-NNN

VALIDATION TOOL LINK

[Nevada Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid until revoked in writing

LINK TO FORM

[Resale Certificate](#) or [SST](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN-NNN or SST ID

VALIDATION TOOL LINK

[Nevada Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

NEW JERSEY

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[ST-4](#) and other specific forms or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNN-NNN-NNN/NNN

VALIDATION TOOL LINK

[New Jersey Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[ST-3](#) or [ST-3NR](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

CERTIFICATE NUMBER FORMATTING

NNN-NNN-NNN/NNN or SST ID

VALIDATION TOOL LINK

[New Jersey Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

NEW MEXICO

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[NTTC](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN

VALIDATION TOOL LINK

[New Mexico Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[Type 2 NTTC](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN

VALIDATION TOOL LINK

[New Mexico Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

NEW YORK

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNN

VALIDATION TOOL LINK

[New York Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[ST-120](#)

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNN

VALIDATION TOOL LINK

[New York Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



NORTH CAROLINA

Exemption Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases

LINK TO FORM

[E-595E](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases

LINK TO FORM

[E-595E](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



NORTH DAKOTA

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNN NN

VALIDATION TOOL LINK

[North Dakota Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

2 years

LINK TO FORM

[SFN 21950](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNN NN or SST ID

VALIDATION TOOL LINK

[North Dakota Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



OHIO

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[STEC B](#) and other specific forms or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NN-NNNNNN

VALIDATION TOOL LINK

[Ohio Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[STEC B](#) and other specific forms or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NN-NNNNNN

VALIDATION TOOL LINK

[Ohio Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



OKLAHOMA

Exemption Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases.

LINK TO FORM

See [Packet E](#) for specific provisions or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

EXM-NNNNNNNN-NN

VALIDATION TOOL LINK

[Oklahoma Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases.

LINK TO FORM

Copy of [sales tax permit](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

STS-NNNNNNNN-NN or SST ID

VALIDATION TOOL LINK

[Oklahoma Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



PENNSYLVANIA

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[REV-1220](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

N/A

Resale Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[REV-1220](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



RHODE ISLAND

Exemption Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate or [SST](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[Wholesaler's - Resale Certificate](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



SOUTH CAROLINA

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[ST-8](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN-N

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

N/A

Resale Certificates

EXPIRATION PERIOD

Valid until cancelled or revoked in writing

LINK TO FORM

[ST-8A](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN-N

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



SOUTH DAKOTA

Exemption Certificates

EXPIRATION PERIOD

Blanket certificate remains valid until cancelled by the purchaser

LINK TO FORM

[SD Form 2040](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNN-NNNN-ST

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[SD Form 2040](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNN-NNNN-ST or SST ID

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



TENNESSEE

Exemption Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN-SLC

VALIDATION TOOL LINK

[Tennessee Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid until revoked by the purchaser

LINK TO FORM

[SSTGB Form F0003](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN-SLC

VALIDATION TOOL LINK

[Tennessee Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



TEXAS

Exemption Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[01-339](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN

VALIDATION TOOL LINK

[Texas Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration period

LINK TO FORM

[01-339](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN

VALIDATION TOOL LINK

[Texas Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No



UTAH

Exemption Certificates

EXPIRATION PERIOD

Certificate remains valid provided purchaser is making recurring purchases

LINK TO FORM

[TC-721](#) and other specific forms or [SST](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNN-STC

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Certificate remains valid provided purchaser is making recurring purchases

LINK TO FORM

[TC-721](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNN-STC or SST ID

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No



VERMONT

Exemption Certificates

EXPIRATION PERIOD

Valid indefinitely when used as a blanket certificate; otherwise valid for a single purchase

LINK TO FORM

[Multiple certificates](#) for different industries, or [SST](#) or [MTC Multi-Jurisdictional](#) (limited purposes)

CERTIFICATE NUMBER FORMATTING

SUT-NNNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid indefinitely when used as a blanket certificate; otherwise valid for a single purchase

LINK TO FORM

[S-3](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

SUT-NNNNNNNN

VALIDATION TOOL LINK

N/A

VERIFICATION REQUIRED FOR SELLERS?

No

VIRGINIA

Exemption Certificates

EXPIRATION PERIOD

Valid until notice from Department of Taxation that certificate is no longer acceptable

LINK TO FORM

[ST-10](#) and other specific forms

VALIDATION TOOL LINK

[Virginia Nonprofit Certificate Validation](#)

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNNNNF-NNN

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Valid until notice from Department of Taxation that certificate is no longer acceptable

LINK TO FORM

[ST-10](#) or [ST-14](#)

VALIDATION TOOL LINK

[Virginia Nonprofit Certificate Validation](#)

CERTIFICATE NUMBER FORMATTING

NN-NNNNNNNNNF-NNN

VERIFICATION REQUIRED FOR SELLERS?

No

WASHINGTON

Exemption Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases

LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNN-NNN-NNN

VALIDATION TOOL LINK

[Washington Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

48 months but may expire in 24 months for some businesses

LINK TO FORM

[Reseller permits](#) are issued by the WA DOR to registered WA businesses, or [SST](#) or [MTC Multi-Jurisdictional](#)

CERTIFICATE NUMBER FORMATTING

NNN-NNN-NNN or SST ID

VALIDATION TOOL LINK

[Washington Certificate Validation](#)

VERIFICATION REQUIRED FOR SELLERS?

No

WEST VIRGINIA

Exemption Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases

LINK TO FORM

[CST-286](#), [CST-290](#), [SSTGB Form F0003](#) or [SST](#)

VALIDATION TOOL LINK

N/A

CERTIFICATE NUMBER FORMATTING

NNNN-NNNN

VERIFICATION REQUIRED FOR SELLERS?

No

Resale Certificates

EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases

LINK TO FORM

[SSTGB Form F0003](#) or [SST](#)

VALIDATION TOOL LINK

N/A

CERTIFICATE NUMBER FORMATTING

NNNN-NNNN or SST ID

VERIFICATION REQUIRED FOR SELLERS?

No



WISCONSIN

Exemption Certificates

EXPIRATION PERIOD

Valid indefinitely

LINK TO FORM

[S-211](#) or [SST](#)

**CERTIFICATE NUMBER
FORMATTING**

NNN-NNNNNNNNNN-NN

VALIDATION TOOL LINK

N/A

**VERIFICATION REQUIRED
FOR SELLERS?**

No

Resale Certificates

EXPIRATION PERIOD

Valid indefinitely

LINK TO FORM

[S-211](#) or [SST](#) or
[MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER
FORMATTING**

NNN-NNNNNNNNNN-NN
or SST ID

VALIDATION TOOL LINK

N/A

**VERIFICATION REQUIRED
FOR SELLERS?**

No



WYOMING

Exemption Certificates

EXPIRATION PERIOD

No stated expiration
period

LINK TO FORM

[SSTGB Form F0003](#) or [SST](#)

**CERTIFICATE NUMBER
FORMATTING**

NNNNNNNN

VALIDATION TOOL LINK

N/A

**VERIFICATION REQUIRED
FOR SELLERS?**

No

Resale Certificates

EXPIRATION PERIOD

No stated expiration
period

LINK TO FORM

[SSTGB Form F0003](#) or [SST](#)

**CERTIFICATE NUMBER
FORMATTING**

NNNNNNNN or SST ID

VALIDATION TOOL LINK

N/A

**VERIFICATION REQUIRED
FOR SELLERS?**

No