

Out of State RESALE vendor Sales Tax exemption form.

Yadegar Rugs - Complete Liquidation Auction Sun, Dec 14, 2008 1:00 PM

Notice: This form MUST be completed and returned to the auction company accompanied by a copy of your official retailer registration, permit or business license to be considered for out of state resale vendor tax exemption status. Your documentation must list registration or permit number and the state of registration.

I (we) _____
(Name of entity) (Legal Address)

Hereby declare that:

1. We the undersigned purchaser is not engaged in business in Massachusetts within the meaning of G.L. c. 64H, § 1(5) and,

2. the undersigned purchaser is purchasing the property solely for resale in the ordinary course of its business.

I (we) the undersigned purchaser hereby attest is that I (we) are registered to do business in another state, and a copy of that registration or permit is hereby attached to this statement. This statement lists hereby lists the registration or permit number and the state of registration.

Under the penalties of perjury, I swear or affirm that the information in this statement is true and correct.

Signed under the pains and penalties of perjury this _____ day of _____ 19_____.

NOTICE: This form is not valid for consideration of MA sales tax exemption by this firm unless supporting documentation of out of state vendor registration or licensure is furnished as per MA DOR directive 89-10.

DIRECTIVE 89-10: OUT-OF-STATE VENDOR; PROPERTY PURCHASED FOR RESALE; RECORDKEEPING REQUIREMENT

Note: DD89-10 does not apply to drop shipments.

DIRECTIVE: The Department of Revenue previously required vendors who made sales for resale to out-of-state vendors to obtain a notarized statement from purchasers in lieu of a Massachusetts resale certificate. DOR will no longer require notarization so long as the seller has accepted, in good faith, a statement, either on the purchaser's letterhead or with a business card attached, signed by the purchaser under the pains and penalties of perjury. The statement must declare that:

1. the purchaser is not engaged in business in Massachusetts within the meaning of G.L. c. 64H, § 1(5) and,
2. the purchaser is purchasing the property solely for resale in the ordinary course of its business.

If the purchaser is registered to do business in another state, a copy of that registration or permit must be attached to the statement. In the alternative, the statement must list registration or permit number and the state of registration.

A statement is signed under the pains and penalties of perjury if it contains language such as:

Under the penalties of perjury, I swear or affirm that the information in this statement is true and correct.

Signed under the pains and penalties of perjury this _____ day of _____ 19_____.

REFERENCE: G.L. c. 64H, § 1(5).

/s/Stephen W. Kidder

Stephen W. Kidder

Commissioner of Revenue

December 11, 1989

DOR-D 89-10