

For sales tax exempt status:

You must file a tax exempt form for every sale. We DO NOT keep your tax exempt record on file.

You must fill out the appropriate tax form and fax it back to 703-823-5587 PROIR to the close of the auction if you do not want to pay sales tax.

You must include your bidder# and the closing date of the sale. Forms without this information can not be accepted.

Any forms received after the close of the auction will not be accepted and you must apply to the state in question for a refund.

Thank you

Resale Certificate

State of Maryland



Comptroller's Office

Sales and Use Tax Resale Certificate

Buyers may make tax-exempt purchases of items they intend to resell or property that they will incorporate into something they manufacture to sell. To receive this exemption, they must give the vendor a properly completed resale certificate. Here are some important things they need to know about a Maryland resale certificate.

- Vendors should keep resale certificates with the transaction documents as part of their business records.
- Vendors may not accept resale certificates when they know or should know that the property being sold is not for resale.
- Resale certificates may not be used to make tax-free purchases for resale if the purchase is less than \$200 and payment is by cash, check or credit card, unless the seller delivers the goods directly to the buyer's retail place of business. Buyers may claim a credit for any tax paid on these purchases on their next sales and use tax return. No documentation is required with the return. Buyers may also apply directly to the Comptroller's Office for a refund.
- A resale certificate is not an exemption certificate. Exemption certificates are issued by the comptroller to qualifying non-profit organizations and government agencies.

This is to certify that all tangible personal property or taxable services purchased from:

R.L. RASMUS AUCTIONEERS

are intended for resale as tangible personal property or for use or incorporation as a material or part of other tangible personal property to be produced for sale. This certificate shall be considered as a part of each order we shall give, provided that the order bears our Maryland sales and use tax registration number, and is to continue in force until revoked.

Buyer's Name:

Buyer's MD Sales & Use Tax Registration No.:

Signature: _____ Date: _____

For additional information:
 Call Taxpayer Service at 410-767-1300 in the Baltimore area, or 1-800-492-1751 from elsewhere in Maryland
 E-mail: sut@comp.state.md.us; World Wide Web: www.marylandtaxes.com
 For the hearing impaired:
 Maryland Relay Service 1-800-735-2258; TTY: 410-767-1967 (Baltimore Metro Area) COT/ST 103

Bidder # _____

SALE CLOSING DATE _____

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

(For use by a Virginia dealer who purchases tangible personal property for resale, or for lease or rental, or who purchases materials or containers to package tangible personal property for sale)

To: _____ Date _____
(Name of supplier)

(Number and street or rural route) (City, town, or post office) (State) (ZIP Code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia Sales and use tax shall not apply to tangible personal property purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by a person for taxable lease or rental as an established business or part of an established business, or incidental or germane to such business, including a simultaneous purchase and taxable leaseback. The Act provides also that such tax shall not apply to packaging materials such as containers, labels, sacks, cans, boxes, drums or bags if the materials are marketed with a product being sold and become the property of the purchaser. This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier on and after this date will be purchased for the purposes indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect until revoked in writing by the Department of Taxation. (Check proper box below.)

- 1. Tangible personal property for RESALE only.
2. Tangible personal property for future use by a person for taxable LEASE OR RENTAL as an established business, or part of an established business, or incidental or germane to such business, or a simultaneous purchase and taxable leaseback.
3. Packaging materials such as containers, labels, sacks, cans, boxes, drums or bags that are marketed with a product being sold and become the property of the purchaser.

Name of Dealer _____ Certificate of Registration No. _____

Trading as _____

Address _____
(Number and street or rural route) (City, town, or post office) (State) (ZIP Code)

Kind of business engaged in by dealer _____

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By _____ (Signature) _____ (Title)

(If the dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.)

Information for supplier—A supplier is required to have on file only one Certificate of Exemption properly executed by the dealer who buys tax exempt tangible personal property for the purpose indicated hereon.

Bidder # _____

SALE CLOSING DATE _____

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**CERTIFICATE OF RE SALE
DISTRICT OF COLUMBIA SALES AND USE TAX**

TO:

SELLER
TRADE NAME (IF ANY)
SELLER'S STREET ADDRESS
CITY STATE ZIP CODE
NOTE: SELLER MUST KEEP THIS CERTIFICATE

FROM:

PURCHASER
TRADE NAME (IF ANY)
PURCHASER'S STREET ADDRESS
CITY STATE ZIP CODE
D.C. CERTIFICATE OF REGISTRATION NUMBER

I certify that all tangible personal property and services purchased from you 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, provided the order contains our D.C. Certificate of Registration number and will continue in force until revoked by written notice to you.

AUTHORIZED SIGNATURE	TITLE	DATE

INSTRUCTIONS

This certificate is not valid unless it contains the purchaser's District of Columbia Sales and Use Tax Registration Number. It must be signed by the owner or authorized officer and must be dated.

If the issuer of the certificate buys from the seller items which do not qualify for tax exemption he should advise the seller to charge the appropriate tax on such items. Otherwise, the purchaser is required to report use tax directly to the Department of Finance and Revenue.

The seller must retain all Certificates of Resale on file to substantiate exemptions in the event of an audit of his D.C. Sales and Use Tax returns.

Purchasers who are located outside the District of Columbia and who make no retail sales in the District may, upon application, be issued a D.C. Certificate of Registration in order that they may furnish a Certificate of Resale for items intended for resale outside of the District.

Bidder# _____

SALE CLOSING DATE _____

Form ST-14

**COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION**

(This Certificate of Exemption is for use exclusively by an OUT-OF-STATE DEALER who purchases tangible personal property in Virginia for immediate transportation out of the Commonwealth of Virginia in his own vehicle for resale outside this state. This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.)

To: _____ Date _____
(Name of Virginia supplier)
_____, Virginia
(Number and street or rural route) (City, town, or post office) (ZIP Code)

The undersigned out-of-state dealer hereby certifies that the following items of tangible personal property purchased by him from the above named supplier are purchased by him for immediate transportation out of the Commonwealth of Virginia in his own vehicle for resale outside of Virginia.

Name of out-of-state dealer _____

Trading as _____

Address _____
(Number and street or rural route) (City, town, or post office) (State and ZIP Code)

Name of state in which out-of-state dealer is licensed or registered _____

VA Account or Federal ID number _____

Kind of business engaged in by out-of-state dealer _____

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

(Signature) (Title)

(If the out-of-state dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.)

Information for Virginia Supplier. - A separate Certificate of Exemption, properly executed by the out-of-state dealer, must be obtained from each out-of-state dealer by the Virginia supplier and attached to each invoice covering each sale of items of tangible personal property to the out-of-state dealer for immediate transportation outside this state in the dealer's vehicle for resale outside this state. This Certificate must not be accepted by the Virginia supplier unless proof of the registration or license number held by the out-of-state dealer is furnished to the Virginia supplier.

BIDDER # _____

SALE CLOSING DATE _____

Bidder # _____

SALE CLOSING DATE _____

State of Maryland
Comptroller of the Treasury
Compliance Division
301 West Preston Street
Baltimore, Maryland 21201-2383

Sales and Use Tax Refund Application

Trade name _____ Sales and Use Tax Registration No. _____

Owner name _____ FEIN No. or Social Security No. of applicant _____

Mailing address _____ Telephone No. _____

City or town, state & zip code _____

The undersigned hereby requests the comptroller to refund sales and use tax in the amount of \$ _____, less discount previously taken, if applicable, of \$ _____, for a net refund of \$ _____. This sum is the amount of sales and use tax that has been improperly paid, or collected and subsequently refunded, by the undersigned for the reasons described below:

Name (List the names of the persons to whom you paid the tax. If you are a vendor who has refunded or credited tax to customers, list the customers' names.)	Date of sale	Amount of sale	Amount of tax	Date of tax refund/credit*	Amount of tax refund/credit*

If additional space is required, please attach additional sheets and provide the information using the same format.
*Complete if you are a vendor who has refunded or credited tax to a customer.

NOTE: To expedite this application, non-returnable copies of records supporting the refund request should accompany this form. These records should include, when appropriate, sales and purchase invoices or journals, resale certificates, and cancelled checks corresponding to entries in this application. If it is impractical to forward copies of all supporting documents, the records must be made readily available for review by an employee of the Compliance Division, if requested.

For Office Use Only	
Claim Code _____	Claim No. _____
Amount approved _____	
Liabilities _____	
Check issued _____	
Amount credited _____	
Approved by _____	
Approved by _____	

I HEREBY CERTIFY under the penalties of perjury that I have examined the information set forth in this application including any accompanying schedules or statements and that said information is true, accurate and complete to the best of my knowledge and belief.

Signature

Print name

Title

Date

COT/ST 205 (Rev. 8/98)

Refund Supervisor: 410-767-1538
For the hearing impaired: MRS 1-800-735-2258 • TDD 410-767-1967

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