

For sales tax exempt status:

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 auction name and closing date.

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

Form ST-10

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.

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 purpose 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 property executed by the dealer who buys tax exempt tangible personal property for the purpose indicated hereon.

11/08/2007

*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: [taxp.srv@state.md.us](mailto:taxp.srv@state.md.us); World Wide Web: [www.marylandtaxes.com](http://www.marylandtaxes.com)  
*For the hearing impaired:*  
 Maryland Relay Service 1-800-735-2258; TTY: 410-767-1967 (Baltimore Metro Area) COT/ST 103

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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

Buyer's Name: \_\_\_\_\_

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.

### R.L. RASMUS AUCTIONEERS

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

- 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.

*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.*

## Sales and Use Tax Resale Certificate



State of Maryland

Comptroller's Office

Resale Certificate

Page 1 of 1

VA DEPT. OF TAXATION  
Form ST-14 (Rev. 2009)

**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.

(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.)

\_\_\_\_\_  
(Signature) \_\_\_\_\_  
(Title) \_\_\_\_\_

I verify 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.

\_\_\_\_\_  
Kind of business engaged in by out-of-state dealer

\_\_\_\_\_  
VA Account or Federal ID number

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

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

\_\_\_\_\_  
Trading as

\_\_\_\_\_  
Name of out-of-state dealer

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.

\_\_\_\_\_  
(Number and street or rural route) \_\_\_\_\_  
(City, town, or post office) \_\_\_\_\_  
(ZIP code) \_\_\_\_\_  
Virginia

\_\_\_\_\_  
(Name of Virginia supplier)

\_\_\_\_\_  
Date

(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.)

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

Form ST-14

03/22/2008 09:29 /03-461-8350  
CANDY STELLA  
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103 461 8350  
SEND BACK TO

# Sales and Use Tax Refund Application

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

Trade name \_\_\_\_\_  
 FEIN No. or Social Security No. of applicant \_\_\_\_\_  
 Mailing address \_\_\_\_\_  
 Telephone No. \_\_\_\_\_  
 City or town, state & zip code \_\_\_\_\_  
 Sales and Use Tax Registration No. \_\_\_\_\_

The undersigned hereby requests the comptroller to refund sales and use tax in the amount of \$\_\_\_\_\_. This sum is 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 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.

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 \_\_\_\_\_

**For Office Use Only**

Claim Code \_\_\_\_\_ Claim No. \_\_\_\_\_  
 Amount approved \_\_\_\_\_  
 Liabilities \_\_\_\_\_  
 Check issued \_\_\_\_\_  
 Amount credited \_\_\_\_\_  
 Approved by \_\_\_\_\_  
 Approved by \_\_\_\_\_

67-17570

DEPARTMENT OF FINANCE AND REVENUE  
Form (Rev. 4/87)

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.

### INSTRUCTIONS

	AUTHORIZED SIGNATURE	TITLE	DATE
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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.

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.

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

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

### CERTIFICATE OF RESELLER DISTRICT OF COLUMBIA SALES AND USE TAX