



Form ST-4 Sales Tax Resale Certificate

Name of purchaser Account ID number or Federal ID number

Address

City/Town State Zip

Type of business in which purchaser is engaged:

Type of tangible personal property or service being purchased (be as specific as possible):

Name of vendor from whom tangible personal property or services are being purchased:

Address City/Town State Zip

I hereby certify that I hold a valid Massachusetts Vendor's Registration, issued by the Commissioner of Revenue, pursuant to Massachusetts General Laws, Chapter 64H, section 7, and that I am in the business of selling the kind of tangible personal property or services being purchased under this certificate, and that I intend to sell such property or services in the regular course of my business.

Signed under the penalties of perjury.

Signature of purchaser Title Date

Check applicable box: Single purchase certificate Blanket certificate

Notice to Vendors

1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.
2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.
3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.
4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.
5. The vendor must retain this certificate as part of his/her permanent tax records.

If you have any questions about the acceptance or use of this certificate, please contact: **Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.**

Notice to Purchasers

1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.
2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to mass.gov/dor and click on MassTaxConnect to complete an online application for registration.
3. This certificate must be signed by and bear the name and address of the purchaser and his/her Account ID number or Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.
5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.
6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.

Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.



Form ST-12 Exempt Use Certificate

Vendor's name

Address

City/Town

State

Zip

I hereby certify that the property herein described is purchased or leased for the following indicated purpose and is exempt from the sales or use tax pursuant to Massachusetts General Laws (MGL), Chapter 64H, section 6(i), (j), (r), (s) or (dd), or is prewritten computer software that qualifies for Multiple Points of Use treatment.

- 1 The materials, tools or fuel will become an ingredient or component part of tangible personal property to be sold.
- 2 **A** The materials, tools or fuel will be consumed and used directly and exclusively in, **or**
B The machinery, and/or replacement parts thereof, will be used directly and exclusively in
 - 1 agricultural production
 - 2 commercial fishing
 - 3 industrial plant in the actual manufacture, conversion or processing of tangible personal property to be sold
 - 4 publishing a newspaper
 - 5 operation of commercial radio broadcasting or television transmission
 - 6 furnishing power to an industrial manufacturing plant
 - 7 furnishing gas, water, steam or electricity when delivered to consumers through mains, lines or pipes
 - 8 research and development by a manufacturing or research and development corporation under MGL, Ch. 63, sec. 38C or 42B
 - 9 production of animals for research, testing or other purposes to promote human or animal well-being
 - 10 other (explain) _____
- 3 Sales of equipment used directly in solar, wind-powered or heat pump systems to heat or provide energy needs of the person's principal residence in the Commonwealth.
- 4 The fuel will be used in the operation of aircraft or railroads.
- 5 The heating fuel will be consumed or used directly and exclusively in heating an industrial plant where at least 75% of the building, location or premises is used for the actual manufacture of tangible personal property to be sold.
- 6 Gas Steam Electricity (check one) will be consumed and used directly and exclusively in the actual manufacture of tangible personal property to be sold or in the heating of the industrial plant provided at least 75% of the metered energy is used for the combination of such manufacturing or heating of the manufacturing area.
- 7 The tangible personal property is a production expense directly incurred in the production of a motion picture by a qualifying motion picture production company and clearly and demonstrably incurred in the Commonwealth.
- 8 The tangible personal property is a production expense directly incurred in the production of a motion picture by an accredited film school student, clearly and demonstrably incurred in the Commonwealth and related to a school film project
- 9 Multiple Points of Use Certificate. The prewritten computer software will be concurrently available for use in multiple tax jurisdictions. The purchaser agrees to remit apportioned use tax to Massachusetts.
- 10 Pesticides purchased by a person licensed or certified as a pesticide applicator by the Dept. of Agricultural Resources under MGL, Ch. 132B.

Description of property (complete for any exemption claimed in line 1 or 2; attach statement if necessary)

Service location(s) of qualified property (complete for any exemption claimed in line 6)

Account number(s)

Full liability is hereby assumed for the payment of any sales or use tax due in the event that the property purchased is used for any purpose other than that herein certified. This certificate shall be considered a part of each order unless revoked in writing. All purchase orders under this certificate will clearly indicate that they represent exempt use purchases.

Signed under the penalties of perjury.

Signature

Title

Name of company

Address

City/Town

State

Zip

Date

Federal Identification number (if applicable)

Check applicable box: Single purchase certificate Blanket certificate

Form ST-12 Instructions

General Information

Certain consumers may not be required to pay a sales tax if the property they purchase is to be used in a manner which exempts it from taxation.

If tangible personal property, including fuel, gas, steam or electricity is purchased and that purchase qualifies for an exemption from the sales or use tax, the purchaser may present an exempt use certificate to the vendor to certify that the property will be used in an exempt manner. The burden of proving that a sale of tangible personal property by any vendor is exempt from tax is on the vendor, unless the vendor accepts from the purchaser a certificate declaring that the property is exempt from tax. The Multiple Points of Use Certificate claimed on line 9 is only applicable to prewritten computer software that will be concurrently available for use in multiple tax jurisdictions.

Notice to Vendors

The vendor must make sure that the certificate is completed properly and signed before accepting it.

An exempt use certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who, at the time of purchase, intends to use the property in an exempt manner, or is unable to ascertain at the time of purchase that it will be used in an exempt manner.

A Multiple Points of Use Certificate claimed on line 9 relieves the vendor from the obligation to collect, pay, or remit the applicable tax on sales of prewritten software.

The exemption claimed on line 10 for sales to a person licensed or certified as a pesticide applicator by the Department of Agricultural Resources under MGL, Ch. 132B only applies to sales of pesticides, including insecticides, herbicides, fungicides, miticides and all materials registered with the Environmental Protection Agency as pesticides under Federal Insecticide, Fungicide and Rodenticide Act as well as other pesticides commonly regarded in the same category and for the same purpose. See TIR 08-8 for more information.

The vendor must retain this certificate as part of his/her tax records. For further information regarding the requirements for retaining records, see Massachusetts Regulation, 830 CMR 62C.25.1.

Notice to Contractors

This form may be used by a contractor when purchasing or leasing tangible personal property from a vendor in connection with fulfilling a contract with its customer if the property will be used for one of the exempt uses described in Massachusetts General Laws (MGL) chapter 64H, section 6(r) or (s), which include the following: use directly and exclusively in an industrial plant in the actual manufacture of tangible personal property to be sold; in the furnishing of power to an industrial manufacturing plant; in the furnishing of gas, water, steam or electricity when delivered to consumers through mains, lines or pipes; in research and development by a manufacturing corporation or research and development corporation; in agricultural production; in commercial fishing.

A contractor purchasing property exempt under MGL chapter 64H, section 6(r) or (s), may sign and present this form to its vendor. The contractor bears the burden of proof of demonstrating on audit that the items purchased are or will be used in an exempt manner. In the event that the items do not qualify for exemption under section 6(r) or (s), the contractor will be liable for the tax. An exempt use certificate furnished by the contractor's customer to the contractor will not relieve the contractor from liability. See DD 07-6, "Exemptions under G.L. c. 64H, sec. 6(r) and sec. 6(s)" for further information.

Notice to Purchasers

This form is not to be used by an exempt organization (use Form ST-5), or to claim the exemption for containers used to transport food or drink off premises (use Form ST-12EC), or to claim the small business energy exemption (use Form ST-13). For further information on the proper form to use to claim an exemption for the purchase of utilities and fuel see DD 92-3.

If a purchaser makes any use of the property other than an exempt use, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used.

For any exemption claimed in line 1 or 2, the purchaser must provide a description of the exempt property. For any exemption claimed in line 6 for the purchase of gas, steam or electricity, the purchaser must provide the service locations of the qualified property and utility account numbers. Attach an additional statement if more space is needed.

A purchaser submitting a Multiple Points of Use Certificate by checking line 9 agrees to report and remit the applicable sales or use tax to the jurisdictions where the software will be used, using any reasonable, but consistent and uniform, method of apportionment that is supported by the purchaser's business records, as they exist at the time a return is filed. See TIR 05-15.

If at any time a business that has presented this certificate ceases to qualify for the exemption, it must revoke in writing the Form ST-12 it has given to its vendor(s).

For further information regarding the acceptance or use of exempt use certificates see Massachusetts Regulation, 830 CMR 64H.8.1.

Warning: Willful misuse of this certificate may result in criminal tax evasion penalties of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

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