

Minted, Inc.
Sales Tax - Resale Certificate Requirement Rules

Key
Resale Certificate
No State Sales Tax

General Guidelines:

- (1) A seller must obtain a properly completed resale certificate as support for the sale for resale exemption.
- (2) The resale certificate should generally include the retailer's name, address, state sales tax permit/license/registration number,
- (3) The resale certificate and sales tax permit number must be from the state in which the sale occurs.

Minted's Address: (Include this as the vendor information when asked)	747 Front Street, Unit 200, San Francisco, CA 94111
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State	Resale Certificate Required?	Copy of Sales Tax Permit Required?	Authority	State-Specific Form Number, Name, and Link
Alabama	Required	No (Optional)	Ala. Admin. Code § 810-6-5-.02(12)	None - Use MTC Certificate (See MTC Certificate Tab)
Alaska	No. Alaska does not impose a sales tax; therefore, no resale exemption certificate is required to show that the transaction is not subject to sales tax.	N/A	N/A	N/A
Arizona	Required	No (Optional)	Ariz. Rev. Stat. Ann.	Form 5000A - Arizona Resale Certificate
Arkansas	Required	No (Optional)	Ark. Code Ann. § 26-	Form F0003 - Certificate of Exemption
California	Required	No (Optional)	Cal. Rev. & Tax. Cd. §	Form BOE-230 - General Resale Certificate
Colorado	Required	No (Optional)	Colo. Code Regs. § 26-105.1(c)	DR0563 - Sales Tax Exemption Certificate (Multi-Jurisdiction)
Connecticut	Required	No (Optional)	Conn. Gen. Stat. § 12-	Sales & Use Tax Resale Certificate
Delaware	No. Delaware does not impose a sales tax; therefore, no resale exemption certificate is required to show that the transaction is not subject to sales tax.	N/A	N/A	N/A
District of Columbia	Required	No (Optional)	D.C. Code Ann. § 47-	Form OTC-368 - Certificate of Resale
Florida	Required	No (Optional)	Fla. Admin. Code Ann. § 12A-1.039	Resale Certificate Instructions (See last page for example of certificate)
Georgia	Required	No (Optional)	Ga. Code Ann. § 48-8-	Form ST-5 - Certificate of Exemption
Hawaii	Required	No (Optional)	Haw. Rev. Stat. § 237-13(2)(F)	Form G-17 - Resale Certificate for Goods General Form 1
Idaho	Required	No (Optional)	Idaho Code § 63-3622	Form ST-101 - Sales Tax Resale or Exemption Certificate
Illinois	Required	No (Optional)	Ill. Admin. Code 86 §	Form CRT-61 - Certificate of Resale
Indiana	Required	No (Optional)	Ind. Code § 6-2.5-8-8	Form ST-105 - General Sales Tax Exemption Certificate
Iowa	Required	No (Optional)	Iowa Code § 423.45(4)	Form 31-014a - Sales Tax Exemption Certificate
Kansas	Required	No (Optional)	Kan. Admin. Regs. § 92-19-25b(e)	Form ST-28A - Resale Exemption Certificate
Kentucky	Required	No (Optional)	Ky. Rev. Stat. Ann. § 139.260	Revenue Form 51A105 (Copy of the form is not currently available online)
Louisiana	Required	No (Optional)	Louisiana Revenue	Form R-1042 - Louisiana Resale Certificate
Maine	Required	No (Optional)	Me. Rev. Stat. Ann. 36 § 1754-B	Maine resale certificates are issued by the State. There is no example publicly available.
Maryland	Required - There is no specific form for a resale certificate, but it must include a signed statement that the purchase is intended for resale, the purchaser's name and address, and the purchaser's Maryland sales and use tax license number.	No (Optional)	Md. Code Ann. Tax-Gen. § 11-408	Sample Resale Certificate
Massachusetts	Required	No (Optional)	Mass. Gen. L.	Form ST-4 - Sales Tax Resale Certificate

Michigan	Required	No (Optional)	Mich. Comp. Laws Ann. § 205.68(1);	Form 3372 - Sales and Use Tax Certificate of Exemption
Minnesota	Required	No (Optional)	Minn. Stat. §	Form ST3 - Certificate of Exemption
Mississippi	Mississippi does not have a resale certificate form. The seller should collect a copy of the retailer's Mississippi sales tax permit.	Yes	Miss. Code Ann. § 27-65-27	Mississippi does not have a resale certificate form. The seller should collect a copy of the retailer's Mississippi sales tax permit.
Missouri	Required	No (Optional)	Mo. Code Regs. 12 § 10-3.192(1)	Form 149 - Sales and Use Tax Exemption Certificate
Montana	No. Montana does not impose a sales tax; therefore, no resale exemption certificate is required to show that the transaction is not subject to sales tax.	N/A	Mont. Code Ann. § 15-68-201	N/A
Nebraska	Required	No (Optional)	Neb. Rev. Stat. § 77-2706(1)	Form 13 - Resale or Exempt Sale Certificate
Nevada	Required	No (Optional)	Nev. Rev. Stat. §	Nevada Resale Certificate
New Hampshire	No. New Hampshire does not impose a sales tax; therefore, no resale exemption certificate is required to show that the transaction is not subject to sales tax.	N/A	N/A	N/A
New Jersey	Required	No (Optional)	N.J. Rev. Stat. §	Form ST-3 - Resale Certificate
New Mexico	Required	No (Optional)	NMSA 1978 § 7-9-43(A)	New Mexico resale certificates are issued by the state. There is no example publicly available.
New York	Required	No (Optional)	NYCRR 20 § 532.4(d)	Form ST-120 - Resale Certificate
North Carolina	Required	No (Optional)	N.C. Admin. Code 17 § 7B.0106(a)	Form E-595E - Streamlined Sales and Use Tax Agreement Certificate of Exemption
North Dakota	Required	No (Optional)	N.D. Cent. Code § 57-	Form SFN 21950 - Certificate of Resale
Ohio	Required	No (Optional)	Ohio Rev. Code Ann. § 5739.03	Form STEC B - Sales and Use Tax Blanket Exemption Certificate
Oklahoma	Required	No (Optional)	Okla. Admin. Code § 710:65-13-200	Streamlined Sales and Use Tax Agreement Certificate of Exemption
Oregon	No. Oregon does not impose a sales tax; therefore, no resale exemption certificate is required to show that the transaction is not subject to sales tax.	N/A	N/A	N/A
Pennsylvania	Required	No (Optional)	Pennsylvania Policy Statement No.	Form REV-1220AS - Sales and Use Tax Exemption Certificate
Rhode Island	Required	No (Optional)	R.I. Gen. Laws § 44-	Resale Certificate
South Carolina	Required	No (Optional)	S.C. Code Ann. § 12-	Form ST-8A - Resale Certificate
South Dakota	Required	No (Optional)	S.D. Codified Laws §	Form E1932 V11 - Certificate of Exemption
Tennessee	Required	No (Optional)	Tenn. Comp. R. &	Blanket Certificate of Resale
Texas	Required	No (Optional)	Tex. Tax Code Ann. § 151.151	Form 01-339 - Texas Sales and Use Tax Resale Certificate
Utah	Required	No (Optional)	Utah Code Ann. § 59-	Form TC-721 - Exemption Certificate
Vermont	Required	No (Optional)	Vt. Stat. Ann. 32 § 9745	Form S-3 - Vermont Sales Tax Exemption Certificate for Purchases For Resale And By Exempt Organizations
Virginia	Required	No (Optional)	Va. Code Ann. § 58.1-623(B)	Form ST-10 - Commonwealth of Virginia Sales and Use Tax Certificate of Exemption
Washington	Required - Washington discontinued resale certificates as of January 1, 2010; reseller permits must be used for purchases made for the purpose of resale	Yes (reseller permit required)	Wash. Rev. Code § 82.32.780; Wash. Admin. Code § 458-20-102	Washington reseller permits are issued by the State. There is no example publicly available.
West Virginia	Required	No (Optional)	W. Va. Code § 11-15-	Certificate of Exemption
Wisconsin	Required	No (Optional)	Wis. Admin. Code Tax 11.14(6)(a)	Form S-211 - Wisconsin Sales and Use Tax Exemption Certificate
Wyoming	Required	No (Optional)	Wyo. Rules Dept.	SSTP Certificate of Exemption with Matrix