

Form ST-4 Sales Tax Resale Certificate

Name of purchaser Social Security or Federal Identification 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 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, regulation on Service Enterprises, 830 CMR 64H.1.1. please contact:

Massachusetts Department of Revenue
Customer Service Bureau
 PO Box 7010
 Boston, MA 02204
 (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. Manufactures 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 property or for the 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, please complete and file Massachusetts Form TA-1, Application for Original Registration. Form TA-1 may be obtained at any DOR office or calling (617) 887-MDOR or toll-free, in-state 1-800-392-6089.
3. This certificate must be signed by and bear the name and address of the purchaser and his/her Federal Identification number. This certificate must also indicate the type of tangible personal property purchase.
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 and 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 Resale and Exempt Use Certificates, 830 CMR 64H.8.1.
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 corporation) in fines.

This form is approved by the commissioner of Revenue and may be reproduced.

Forms may be faxed to (818) 884-8777 or mailed to Rocstorage, Inc; Attn: Accounting Dept: 8130 Remmet Avenue, Canoga Park, CA 91304