

# State by State Exemption Certificate Guide



As of August 2022

Created with assistance from





# Sales Tax Exemption Information and How to Use This Tool

We have prepared this State-by-State Exemption Certificate Guide to assist in identifying and finding the applicable certificates by state. Many states have multiple certificates for various types of exemptions. This tool provides general guidance related to exemption certificates and more specific guidance as it relates to resale certificates. We have also included information about how long a certificate is valid for and whether a state offers or requires certificates or numbers to be validated. We hope you find this tool helpful as you navigate the acceptance and issuance of exemption and resale certificates.

## Multi-State Certificates

There are two primary multi-state certificates that many states accept. States that are members of the Streamlined Sales Tax (SST) Project will all accept the SST Certificate of Exemption or their state specific form. There are also many states that will accept the MTC Multi-Jurisdictional form for some or all of the types of exemptions offered by a state. Footnotes of the MTC form should be reviewed as some states limit the use of the form to certain type of exemptions.

## Sales Tax Exemptions and Certificates

States all differ in terms of what types of organizations and which items with specific uses can qualify for sales tax exemptions. Where there is a general exemption certificate, we have provided it; where there are specific certificates for different industries or purposes, a link to the page to download the specific certificates is provided. Number formats, expiration dates, and other rules could vary depending on the specific type of certificate.

## Resale Certificates

Resale Certificate are issued to claim exemption for items resold or that become an ingredient or component part of items being sold. Specific rules for what items qualify could vary by state.

## Certificate Number Formatting

We have provided the number format that is the generally accepted format for each state, but others may exist. There may be exceptions to the number formats given timing of issuance or type of taxpayer. Some of the SST states accept the SST ID on their resale certificate forms. For states that allow this, we've written out the state certificate number format followed by "or SST ID."

The placeholder "N" will be used in place of specific numerals to demonstrate how each state formats their certificate numbers with the number of "N" representing the number of characters.

Some states use specific numbers and letters in their certificate number formats. These will be noted in the Certificate Number Formatting section as they will deviate from solely listing N's.

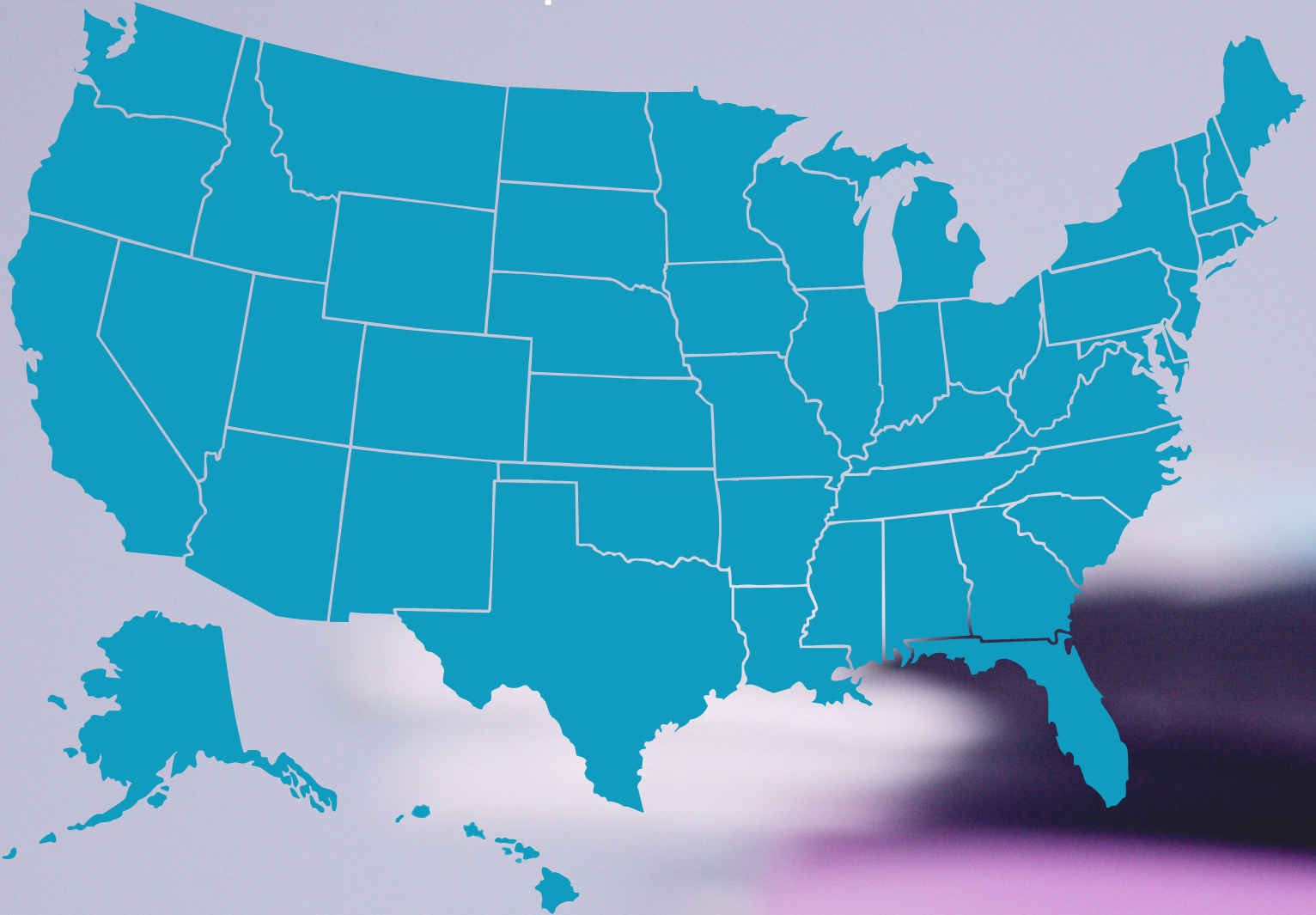
Here are a few examples:

- Arkansas certificate number format: NNNNNNNN-SLS
- Illinois certificate number format: E99NNNNNNN





Click a state to jump to that state's exemption certificate rules





## ALABAMA

### Exemption Certificates

#### EXPIRATION PERIOD

Renew annually

#### LINK TO FORM

[STEX-1](#) provided by state or [MTC Multi-Jurisdiction](#)

#### CERTIFICATE NUMBER FORMATTING

Exempt org/government: EXM-NNNNNNNNNN  
Governments not required but optional

#### VALIDATION TOOL LINK

Available for batch validation. Within My Alabama Taxes portal, under sales tax, select “Verify account numbers.”

#### VERIFICATION REQUIRED FOR SELLERS?

No

\*Home rule authorities may differ

### Resale Certificates

#### EXPIRATION PERIOD

Renew annually

#### LINK TO FORM

[STEX-1](#) provided by state or [MTC Multi-Jurisdiction](#)

#### CERTIFICATE NUMBER FORMATTING

SLS-RNNNNNNNNNN

#### VALIDATION TOOL LINK

Available for batch validation. Within My Alabama Taxes portal, under sales tax, select “Verify account numbers.”

#### VERIFICATION REQUIRED FOR SELLERS?

No



## ALASKA REMOTE SELLER

### Exemption Certificates

#### EXPIRATION PERIOD

Valid until the end of each calendar year

#### LINK TO FORM

Apply through [Remote Seller Authority](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

#### CERTIFICATE NUMBER FORMATTING

YEAR-AKNNN

#### VALIDATION TOOL LINK

N/A

#### VERIFICATION REQUIRED FOR SELLERS?

No

\*If registered in specific local home rule, forms may differ

### Resale Certificates

#### EXPIRATION PERIOD

Valid until the end of each calendar year

#### LINK TO FORM

Apply through [Remote Seller Authority](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

#### CERTIFICATE NUMBER FORMATTING

YEAR-AKNNN

#### VALIDATION TOOL LINK

N/A

#### VERIFICATION REQUIRED FOR SELLERS?

No



## ARIZONA

### Exemption Certificates

#### EXPIRATION PERIOD

Valid for the period set out on the certificate not to exceed 48 months, within 12 months encouraged

#### LINK TO FORM

[5000](#)

#### VALIDATION TOOL LINK

N/A

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN

#### VERIFICATION REQUIRED FOR SELLERS?

No

\*Home rule authorities may differ

### Resale Certificates

#### EXPIRATION PERIOD

Valid for the period set out on the certificate not to exceed 48 months, within 12 months encouraged

#### LINK TO FORM

[5000A](#) or [MTC Multi-Jurisdiction](#)

#### VALIDATION TOOL LINK

N/A

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN

#### VERIFICATION REQUIRED FOR SELLERS?

No



## ARKANSAS

### Exemption Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[ST-391](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN-SLS

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[ST-391](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN-SLS

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## CALIFORNIA

### Exemption Certificates

**EXPIRATION PERIOD**

Valid until revoked in writing by issuer unless issued for specific transaction (in which case, generally valid for 1 year)

**LINK TO FORM**

[Multiple certificates](#) for different industries, no general exemption certificate

**VALIDATION TOOL LINK**

N/A

**CERTIFICATE NUMBER FORMATTING**

NNN-NNNNNN

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

Valid until revoked in writing by the issuer

**LINK TO FORM**

[CDTFA-230](#) or [MTC Multi-Jurisdiction](#)

**CERTIFICATE NUMBER FORMATTING**

NNN-NNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## COLORADO

### Exemption Certificates

**EXPIRATION PERIOD**

Valid until cancelled by the Department in writing or revoked by the city or state

**LINK TO FORM**

[DR 0563](#) & specific other forms or [MTC Multi-Jurisdictional](#)

**VALIDATION TOOL LINK**

[Colorado Certificate Validation](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN-NNNN

**VERIFICATION REQUIRED FOR SELLERS?**

No

\*Home rule authorities may differ

### Resale Certificates

**EXPIRATION PERIOD**

Valid until cancelled by the Department in writing or revoked by the city or state

**LINK TO FORM**

[DR 0653](#) or [MTC Multi-Jurisdiction](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN-NNNN

**VALIDATION TOOL LINK**

[Colorado Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No





## CONNECTICUT

### Exemption Certificates

**EXPIRATION PERIOD**

3 years

**LINK TO FORM**

[Multiple certificates](#) for different industries, no general exemption certificate

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNN

**VALIDATION TOOL LINK**

[Connecticut Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

3 years

**LINK TO FORM**

[CT Resale Certificate](#) or [MTC Multi-Jurisdiction](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNN

**VALIDATION TOOL LINK**

[Connecticut Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No



## D.C.

### Exemption Certificates

**EXPIRATION PERIOD**

Expiration stated on Certificate

**LINK TO FORM**

[Multiple certificates](#) for different industries, no general exemption certificate

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNNNN

**VALIDATION TOOL LINK**

[D.C. Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

Valid for one year

**LINK TO FORM**

[OTR-368](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNNNN

**VALIDATION TOOL LINK**

[D.C. Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No



## FLORIDA

### Exemption Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

[DR-5](#) and specific other forms or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNNNNNN-N

**VALIDATION TOOL LINK**

[Florida Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

1 year

**LINK TO FORM**

[DR-13](#) printed from state site or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNNNNNN-N

**VALIDATION TOOL LINK**

[Florida Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

# GEORGIA



## Exemption Certificates

### EXPIRATION PERIOD

Valid until revoked in writing

### LINK TO FORM

[ST-5](#) and specific other forms or [SST](#) or [MTC Multi-Jurisdictional](#)

### CERTIFICATE NUMBER FORMATTING

NNN-NNNNNN

### VALIDATION TOOL LINK

[Georgia Certificate Validation](#)

### VERIFICATION REQUIRED FOR SELLERS?

No

## Resale Certificates

### EXPIRATION PERIOD

Valid until revoked in writing

### LINK TO FORM

[ST-5](#) and specific other forms or [SST](#) or [MTC Multi-Jurisdictional](#)

### CERTIFICATE NUMBER FORMATTING

NNN-NNNNNN or SST ID

### VALIDATION TOOL LINK

[Georgia Certificate Validation](#)

### VERIFICATION REQUIRED FOR SELLERS?

No

# HAWAII



## Exemption Certificates

### EXPIRATION PERIOD

Does not expire

### LINK TO FORM

[G-6](#) or [MTC Multi-Jurisdictional](#)

### CERTIFICATE NUMBER FORMATTING

GE-NNN-NNN-NNNN-NN

### VALIDATION TOOL LINK

N/A

### VERIFICATION REQUIRED FOR SELLERS?

No

## Resale Certificates

### EXPIRATION PERIOD

Does not expire

### LINK TO FORM

[G-17](#) or [MTC Multi-Jurisdictional](#)

### CERTIFICATE NUMBER FORMATTING

GE-NNN-NNN-NNNN-NN

### VALIDATION TOOL LINK

N/A

### VERIFICATION REQUIRED FOR SELLERS?

No

# IDAHO



## Exemption Certificates

### EXPIRATION PERIOD

No stated expiration period

### LINK TO FORM

[ST-101](#) and specific other forms

### CERTIFICATE NUMBER FORMATTING

NNNNNNNNN

### VALIDATION TOOL LINK

[Idaho Certificate Validation](#)

### VERIFICATION REQUIRED FOR SELLERS?

No

\*Home rule authorities may differ

## Resale Certificates

### EXPIRATION PERIOD

No stated expiration period

### LINK TO FORM

[ST-101](#) or [MTC Multi-Jurisdictional](#)

### CERTIFICATE NUMBER FORMATTING

000110382-07

### VALIDATION TOOL LINK

[Idaho Certificate Validation](#)

### VERIFICATION REQUIRED FOR SELLERS?

No



# ILLINOIS

## Exemption Certificates

### EXPIRATION PERIOD

Validity period varies depending on purchaser

### LINK TO FORM

[ST-587](#), E-Letter, and other specific forms or [MTC Multi-Jurisdictional](#)

### CERTIFICATE NUMBER FORMATTING

E99NNNNNNNN

### VALIDATION TOOL LINK

[Illinois Certificate Validation](#)

### VERIFICATION REQUIRED FOR SELLERS?

No

\*Home rule authorities may differ

## Resale Certificates

### EXPIRATION PERIOD

Valid indefinitely, but should be updated at least every three years

### LINK TO FORM

[CRT-61](#) or [MTC Multi-Jurisdictional](#)

### CERTIFICATE NUMBER FORMATTING

NNNN-NNNN

### VALIDATION TOOL LINK

[Illinois Certificate Validation](#)

### VERIFICATION REQUIRED FOR SELLERS?

No



# INDIANA

## Exemption Certificates

### EXPIRATION PERIOD

Does not expire

### LINK TO FORM

[ST-105](#) or [SST](#)

### CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN-NNN

### VALIDATION TOOL LINK

N/A

### VERIFICATION REQUIRED FOR SELLERS?

No

## Resale Certificates

### EXPIRATION PERIOD

Does not expire

### LINK TO FORM

[ST-105](#) or [SST](#)

### CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN-NNN or SST ID

### VALIDATION TOOL LINK

N/A

### VERIFICATION REQUIRED FOR SELLERS?

No



# IOWA

## Exemption Certificates

### EXPIRATION PERIOD

3 years

### LINK TO FORM

[31-014](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

### CERTIFICATE NUMBER FORMATTING

N-NN-NNNNNN

### VALIDATION TOOL LINK

N/A

### VERIFICATION REQUIRED FOR SELLERS?

No

## Resale Certificates

### EXPIRATION PERIOD

3 years

### LINK TO FORM

[31-014](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

### CERTIFICATE NUMBER FORMATTING

N-NN-NNNNNN or SST ID

### VALIDATION TOOL LINK

N/A

### VERIFICATION REQUIRED FOR SELLERS?

No



# KANSAS

## Exemption Certificates

### EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases. Tax-exempt entity exemption certificates have an expiration date.

### LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate or [SST](#) or [MTC Multi-Jurisdictional](#)

### VALIDATION TOOL LINK

[Kansas Certificate Validation](#)

### CERTIFICATE NUMBER FORMATTING

NNN-NNNNNNNNNN-NN

### VERIFICATION REQUIRED FOR SELLERS?

No

## Resale Certificates

### EXPIRATION PERIOD

Valid as long as there is a recurring business relationship between the buyer and seller (no more than 12 months between transactions)

### LINK TO FORM

[ST-28A](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

### VALIDATION TOOL LINK

[Kansas Certificate Validation](#)

### CERTIFICATE NUMBER FORMATTING

NNN-NNNNNNNNNN-NN

### VERIFICATION REQUIRED FOR SELLERS?

No

# KENTUCKY

## Exemption Certificates

### EXPIRATION PERIOD

4 years

### LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate or [SST](#)

### CERTIFICATE NUMBER FORMATTING

NNNNNN

### VALIDATION TOOL LINK

N/A

### VERIFICATION REQUIRED FOR SELLERS?

No

## Resale Certificates

### EXPIRATION PERIOD

Valid provided there is no change in the character of the purchaser's operation and the purchases are of tangible personal property of the kind usually purchased by the purchaser for resale.

### LINK TO FORM

[51A105](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

### VALIDATION TOOL LINK

N/A

### CERTIFICATE NUMBER FORMATTING

NNNNNN or SST ID

### VERIFICATION REQUIRED FOR SELLERS?

No

# LOUISIANA

## Exemption Certificates

### EXPIRATION PERIOD

Automatically renewed for up to 3 years unless taxpayer no longer qualifies for the exemption

### LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate

### VALIDATION TOOL LINK

[Louisiana Certificate Validation](#)

### CERTIFICATE NUMBER FORMATTING

NNNNNNN-NNN-NNN

### VERIFICATION REQUIRED FOR SELLERS?

No

\*Home rule authorities may differ

## Resale Certificates

### EXPIRATION PERIOD

Automatically renewed for up to 3 years unless taxpayer no longer qualifies for the exemption

### LINK TO FORM

Generate online to provide to suppliers

### VALIDATION TOOL LINK

[Louisiana Certificate Validation](#)

### CERTIFICATE NUMBER FORMATTING

NNNNNNN-NNN-NNN

### VERIFICATION REQUIRED FOR SELLERS?

No



## MAINE

### Exemption Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[Multiple certificates](#) for different industries, no general exemption certificate. Government purchasers not required to provide form.

**CERTIFICATE NUMBER FORMATTING**

ENNNNN

**VALIDATION TOOL LINK**

[Maine Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

Automatically renewed unless taxpayer no longer qualifies for the exemption.

**LINK TO FORM**

[MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNN

**VALIDATION TOOL LINK**

[Maine Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No



## MARYLAND

### Exemption Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

[Sales and Use Tax Exemption Certificate](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN

**VALIDATION TOOL LINK**

[Maryland Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

Yes

### Resale Certificates

**EXPIRATION PERIOD**

Valid until revoked by either taxpayer or Comptroller

**LINK TO FORM**

No form. Purchaser must provide a [written statement](#), or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN

**VALIDATION TOOL LINK**

[Maryland Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

Yes



## MASSACHUSETTS

### Exemption Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[ST-12](#) and other specific forms

**CERTIFICATE NUMBER FORMATTING**

SLS-NNNNNNNN-NNN

**VALIDATION TOOL LINK**

[Massachusetts Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[ST-4](#)

**CERTIFICATE NUMBER FORMATTING**

SLS-NNNNNNNN-NNN

**VALIDATION TOOL LINK**

[Massachusetts Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No



## MICHIGAN

### Exemption Certificates

**EXPIRATION PERIOD**

4 years

**LINK TO FORM**

[3372](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

4 years

**LINK TO FORM**

[3372](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## MINNESOTA

### Exemption Certificates

**EXPIRATION PERIOD**

Does not expire unless information changes. Should be updated every 3 to 5 years.

**LINK TO FORM**

[ST3](#) or [SST](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

Does not expire unless information changes. Should be updated every 3 to 5 years.

**LINK TO FORM**

[ST3](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNN or SST ID

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## MISSISSIPPI

### Exemption Certificates

**FORM NUMBER**

State does not issue sales tax exemption certificates.

**VALIDATION TOOL LINK**

N/A

**CERTIFICATE NUMBER FORMATTING**

NNNN-NNNN

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**FORM NUMBER**

State does not issue sales tax exemption certificates. A business can make purchases for resale by giving the supplier its sales tax permit information.

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No

**CERTIFICATE NUMBER FORMATTING**

NNNN-NNNN





## MISSOURI

### Exemption Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

[149](#) and other specific forms or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

[149](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## NEBRASKA

### Exemption Certificates

**EXPIRATION PERIOD**

Valid indefinitely

**LINK TO FORM**

[13](#) and related series forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

01-NNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

Valid indefinitely

**LINK TO FORM**

[13](#) and related series forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

01-NNNNNN or SST ID

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## NEVADA

### Exemption Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

No form # or [SST](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNN-NNN

**VALIDATION TOOL LINK**

[Nevada Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

Valid until revoked in writing

**LINK TO FORM**

[Resale Certificate](#) or [SST](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNN-NNN or SST ID

**VALIDATION TOOL LINK**

[Nevada Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

## NEW JERSEY

### Exemption Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[ST-4](#) and other specific forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNN-NNN-NNN/NNN

**VALIDATION TOOL LINK**

[New Jersey Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[ST-3](#) or [ST-3NR](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

**CERTIFICATE NUMBER FORMATTING**

NNN-NNN-NNN/NNN or SST ID

**VALIDATION TOOL LINK**

[New Jersey Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

## NEW MEXICO

### Exemption Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[NTTC](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNNN

**VALIDATION TOOL LINK**

[New Mexico Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[Type 2 NTTC](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNNN

**VALIDATION TOOL LINK**

[New Mexico Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

## NEW YORK

### Exemption Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[Multiple certificates](#) for different industries, no general exemption certificate

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNNN

**VALIDATION TOOL LINK**

[New York Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[ST-120](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNNN

**VALIDATION TOOL LINK**

[New York Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No



## NORTH CAROLINA

### Exemption Certificates

**EXPIRATION PERIOD**

Blanket certificate remains valid provided purchaser is making recurring purchases

**LINK TO FORM**

[E-595E](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

Blanket certificate remains valid provided purchaser is making recurring purchases

**LINK TO FORM**

[E-595E](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## NORTH DAKOTA

### Exemption Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[Multiple certificates](#) for different industries, no general exemption certificate or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNN NN

**VALIDATION TOOL LINK**

[North Dakota Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

2 years

**LINK TO FORM**

[SFN 21950](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNN NN or SST ID

**VALIDATION TOOL LINK**

[North Dakota Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No



## OHIO

### Exemption Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[STEC B](#) and other specific forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNN

**VALIDATION TOOL LINK**

[Ohio Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[STEC B](#) and other specific forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNN

**VALIDATION TOOL LINK**

[Ohio Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No





## OKLAHOMA

### Exemption Certificates

**EXPIRATION PERIOD**

Blanket certificate remains valid provided purchaser is making recurring purchases.

**LINK TO FORM**

See [Packet E](#) for specific provisions or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

EXM-NNNNNNNN-NN

**VALIDATION TOOL LINK**

[Oklahoma Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

Blanket certificate remains valid provided purchaser is making recurring purchases.

**LINK TO FORM**

Copy of [sales tax permit](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

STS-NNNNNNNN-NN or SST ID

**VALIDATION TOOL LINK**

[Oklahoma Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No



## PENNSYLVANIA

### Exemption Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[REV-1220](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

N/A

### Resale Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[REV-1220](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## RHODE ISLAND

### Exemption Certificates

**EXPIRATION PERIOD**

Blanket certificate remains valid provided purchaser is making recurring purchases

**LINK TO FORM**

[Multiple certificates](#) for different industries, no general exemption certificate or [SST](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[Wholesaler's - Resale Certificate](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## SOUTH CAROLINA

### Exemption Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[ST-8](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN-N

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

N/A

### Resale Certificates

**EXPIRATION PERIOD**

Valid until cancelled or revoked in writing

**LINK TO FORM**

[ST-8A](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN-N

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## SOUTH DAKOTA

### Exemption Certificates

**EXPIRATION PERIOD**

Blanket certificate remains valid until cancelled by the purchaser

**LINK TO FORM**

[SD Form 2040](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNN-NNNN-ST

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[SD Form 2040](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNN-NNNN-ST or SST ID

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## TENNESSEE

### Exemption Certificates

**EXPIRATION PERIOD**

Blanket certificate remains valid provided purchaser is making recurring purchases

**LINK TO FORM**

[Multiple certificates](#) for different industries, no general exemption certificate or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNN-SLC

**VALIDATION TOOL LINK**

[Tennessee Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

Valid until revoked writing by the purchaser

**LINK TO FORM**

[SSTGB Form F0003](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNN-SLC

**VALIDATION TOOL LINK**

[Tennessee Certificate Validation](#)

**VERIFICATION REQUIRED FOR SELLERS?**

No



## TEXAS

### Exemption Certificates

#### EXPIRATION PERIOD

No stated expiration period

#### LINK TO FORM

[01-339](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN

#### VALIDATION TOOL LINK

[Texas Certificate Validation](#)

#### VERIFICATION REQUIRED FOR SELLERS?

No

### Resale Certificates

#### EXPIRATION PERIOD

No stated expiration period

#### LINK TO FORM

[01-339](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN

#### VALIDATION TOOL LINK

[Texas Certificate Validation](#)

#### VERIFICATION REQUIRED FOR SELLERS?

No



## UTAH

### Exemption Certificates

#### EXPIRATION PERIOD

Certificate remains valid provided purchaser is making recurring purchases

#### LINK TO FORM

[TC-721](#) and other specific forms or [SST](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNN-STC

#### VALIDATION TOOL LINK

N/A

#### VERIFICATION REQUIRED FOR SELLERS?

No

### Resale Certificates

#### EXPIRATION PERIOD

Certificate remains valid provided purchaser is making recurring purchases

#### LINK TO FORM

[TC-721](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNN-STC or SST ID

#### VALIDATION TOOL LINK

N/A

#### VERIFICATION REQUIRED FOR SELLERS?

No



## VERMONT

### Exemption Certificates

#### EXPIRATION PERIOD

Valid indefinitely when used as a blanket certificate; otherwise valid for a single purchase

#### LINK TO FORM

[Multiple certificates](#) for different industries, or [SST](#) or [MTC Multi-Jurisdictional](#) (limited purposes)

#### CERTIFICATE NUMBER FORMATTING

SUT-NNNNNNNN

#### VALIDATION TOOL LINK

N/A

#### VERIFICATION REQUIRED FOR SELLERS?

No

### Resale Certificates

#### EXPIRATION PERIOD

Valid indefinitely when used as a blanket certificate; otherwise valid for a single purchase

#### LINK TO FORM

[S-3](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

SUT-NNNNNNNN

#### VALIDATION TOOL LINK

N/A

#### VERIFICATION REQUIRED FOR SELLERS?

No



# VIRGINIA

## Exemption Certificates

### EXPIRATION PERIOD

Valid until notice from Department of Taxation that certificate is no longer acceptable

### LINK TO FORM

[ST-10](#) and other specific forms

### VALIDATION TOOL LINK

[Virginia Nonprofit Certificate Validation](#)

### CERTIFICATE NUMBER FORMATTING

NN-NNNNNNNNNF-NNN

### VERIFICATION REQUIRED FOR SELLERS?

No

## Resale Certificates

### EXPIRATION PERIOD

Valid until notice from Department of Taxation that certificate is no longer acceptable

### LINK TO FORM

[ST-10](#) or [ST-14](#)

### VALIDATION TOOL LINK

[Virginia Nonprofit Certificate Validation](#)

### CERTIFICATE NUMBER FORMATTING

NN-NNNNNNNNNF-NNN

### VERIFICATION REQUIRED FOR SELLERS?

No

# WASHINGTON

## Exemption Certificates

### EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases

### LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate [SST](#) or [MTC Multi-Jurisdictional](#)

### CERTIFICATE NUMBER FORMATTING

NNN-NNN-NNN

### VALIDATION TOOL LINK

[Washington Certificate Validation](#)

### VERIFICATION REQUIRED FOR SELLERS?

No

## Resale Certificates

### EXPIRATION PERIOD

48 months but may expire in 24 months for some businesses

### LINK TO FORM

[Reseller permits](#) are issued by the WA DOR to registered WA businesses, or [SST](#) or [MTC Multi-Jurisdictional](#)

### CERTIFICATE NUMBER FORMATTING

NNN-NNN-NNN or SST ID

### VALIDATION TOOL LINK

[Washington Certificate Validation](#)

### VERIFICATION REQUIRED FOR SELLERS?

No

# WEST VIRGINIA

## Exemption Certificates

### EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases

### LINK TO FORM

[CST-286](#), [CST-290](#), [SSTGB Form F0003](#) or [SST](#)

### VALIDATION TOOL LINK

N/A

### CERTIFICATE NUMBER FORMATTING

NNNN-NNNN

### VERIFICATION REQUIRED FOR SELLERS?

No

## Resale Certificates

### EXPIRATION PERIOD

Blanket certificate remains valid provided purchaser is making recurring purchases

### LINK TO FORM

[SSTGB Form F0003](#) or [SST](#)

### VALIDATION TOOL LINK

N/A

### CERTIFICATE NUMBER FORMATTING

NNNN-NNNN or SST ID

### VERIFICATION REQUIRED FOR SELLERS?

No



## WISCONSIN

### Exemption Certificates

**EXPIRATION PERIOD**

Valid indefinitely

**LINK TO FORM**

[S-211](#) or [SST](#)

**CERTIFICATE NUMBER FORMATTING**

008-NNNNNNNNNN-NN effective July 1, 2022 for qualifying nonprofit organizations

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

Valid indefinitely

**LINK TO FORM**

[S-211](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNN-NNNNNNNNNN-NN or SST ID

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No



## WYOMING

### Exemption Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[SSTGB Form F0003](#) or [SST](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No

### Resale Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[SSTGB Form F0003](#) or [SST](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN or SST ID

**VALIDATION TOOL LINK**

N/A

**VERIFICATION REQUIRED FOR SELLERS?**

No