

Resale Certificate for Alabama Purchases



STE-1 12/97

ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION

No. _____

State Sales and Use Tax Certificate of Exemption

Pursuant To Sales and Use Tax Rule 810-6-5-.02

To _____ Date _____, 19____
Supplier

Street _____ City _____ State _____ Zip Code _____

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased on and after the date shown above will be purchased for the purpose indicated below and will be exempt from sales and/or use tax unless otherwise specified on each order, and that this certificate shall remain in effect until revoked in writing.

CHECK PROPER BOX:

- 1. Tangible personal property purchased for resale only to licensed retail merchants, jobbers, dealers, or other wholesalers.
- 2. Tangible personal property purchased to become an ingredient or component part of tangible personal property manufactured or compounded for sale and the furnished containers and labels thereof (not including consumable supplies).
- 3. Tangible personal property purchased for resale only to tax exempt customers.
- 4. Other (as specified): _____

KIND OF BUSINESS ENGAGED IN BY PURCHASER: _____

Any tangible personal property obtained under this certificate of exemption may be subject to sales or use tax if used or consumed by the purchaser in any manner other than indicated on this certificate. The seller is required to act in good faith and to exercise reasonable care to determine the nature of the purchaser's business and know if goods purchased are consumed in the operation of the purchaser's business so as to render sales to him taxable. In the event it is determined at a subsequent date that the items sold are not exempt from sales and use tax, the seller, if he has acted in good faith and exercised reasonable care, is relieved of liability for the sales or use tax due on these purchases.

The seller is required to have only one certificate of exemption form on file from the purchaser. The seller must exercise reasonable care to determine that the tangible personal property obtained under this certificate is for the purpose indicated. A seller failing to exercise such care will be held liable for sales or use tax due on such purchases.

I, the undersigned, declare under penalties of false swearing, that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Alabama. I am aware that, if I make illegal tax-free purchases using this certificate and/or benefit from the illegal use of this certificate, I am liable for the sales or use tax determined to be due on these purchases.

PURCHASER'S FIRM NAME _____

ADDRESS _____, ALABAMA _____
Street City Zip Code

BY _____ TITLE _____
Owner, Partner, Officer

Issued and approved by the Alabama Department of Revenue, on this the _____ day of _____, 19____.

BY _____
Examiner