

# South Dakota Department of Revenue

## Resale Certificate

Please print legibly

Name of Seller \_\_\_\_\_

Address of Seller \_\_\_\_\_

Name of Purchaser \_\_\_\_\_

Purchaser's State Tax License Number \_\_\_\_\_

Sales Tax License, Wholesaler License, and Manufacturer License numbers only. **Do NOT accept Contractors' Excise Tax or Use Tax License numbers (numbers containing an ET or UT).** The license number must be listed here for this to be a valid resale certificate.

Purchaser is in the business of \_\_\_\_\_

<b>Types of items purchased for resale (additional pages may be attached)</b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Types of items purchase tax paid - not for resale (additional pages may be attached)</b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

According to South Dakota law, it is the responsibility of the purchaser to assure that the goods and/or services purchased for resale are covered by a resale certificate. If items covered under the resale certificate are not purchased for resale, it is the responsibility of the purchaser to indicate to the seller that the items will not be resold, and the appropriate sales tax should be collected on those items. **The seller is required to show good faith in accepting this certificate. Sellers must possess a properly completed resale certificate provided by the purchaser. Sellers accepting resale certificates for purchases they know are not legitimately for resale could be held responsible for any sales/use tax due.**

If the purchaser purchases for resale but later uses the item(s) rather than reselling it (them), the purchaser is responsible for reporting and paying use tax on the item(s). **Any purchaser who knowingly and intentionally lists items for resale that he/she knows will not be resold, or provides an invalid resale certificate with the intent to evade payment of the tax is guilty of a Class 1 misdemeanor and may be fined up to fifty percent of the tax owed in addition to paying the tax. SDCL 10-45-61**

The undersigned certify that they have read the above and foregoing document and that the statements regarding the purchase, use or resale of each of the above items are true of their own knowledge and belief. The undersigned are fully aware of the consequences that will result from the misuse of this certificate. The undersigned further assert that they have the authority to complete and submit this document on behalf of the above named businesses.

Signature of Purchaser \_\_\_\_\_

Signature of Seller \_\_\_\_\_

Date \_\_\_\_\_

It is recommended that this certificate be updated annually.