

Form ST-4 Sales Tax Resale Certificate

Rev. 8/16

Massachusetts

Department of

Revenue

Name of purchaser		Account ID r	Account ID number or Federal ID number	
Address				
City/Town		State	Zip	
Type of business in which purchase	r is engaged:			
Type of tangible personal property of	r service being purchased (be as specific	as possible):		
Name of vendor from whom tangible	e personal property or services are being	purchased:		
Address	City/Town	State	Zip	
Laws, Chapter 64H, section 7, and t	assachusetts Vendor's Registration, issue that I am in the business of selling the kin uch property or services in the regular cou	d of tangible personal property or serv		
Signed under the penalties of per	jury.			
Signature of purchaser	Title	Date		
Check applicable box: Single p	purchase 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 property or 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, please contact: Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, or call (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. Manufacturers 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 for 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, go to mass.gov/dor and click on MassTaxConnect to complete an online application for registration.
- 3. This certificate must be signed by and bear the name and address of the purchaser and his/her Account ID number or Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
- **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 or 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 Service Enterprises, 830 CMR 64H.1.1.
- 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 corporations) in fines.