



Rev. 4/92

Form ST-4 Sales Tax Resale Certificate

Massachusetts
Department of
Revenue

Name of Purchaser

Social Security or Federal ID Number

Address

City/Town

State

Zip

Name and address of the vendor from whom tangible personal property or services are being purchased:

Type of business purchaser is engaged in:

Type of tangible personal property or service being purchased (be as specific as possible):

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 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
Taxpayer Assistance Bureau — Sales Tax Unit
P.O. Box 7010
Boston, MA 02204
(617) 727-4490

Notice to Purchasers

1. This certificate is not to be used by a manufacturer (use Form ST-12) or an exempt organization (use Form ST-5).
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 by calling (617) 727-4490.
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 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 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.

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