GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE

Customer #

CERTIFICATE OF RESALE
DISTRICT OF COLUMBIA SALES AND USE TAX

TO:	FROM:
SELLER	PURCHASER
TRADE NAME (IF ANY)	TRADE NAME (IF ANY)
SELLER'S STREET ADDRESS	PURCHASER'S STREET ADDRESS
CITY STATE ZIP CODE	CITY STATE ZIP CODE
FEIN	DC CERTIFICATE OF REGISTRATION #
-	

I certify that all of the tangible personal property and services purchased from you in connection with this sale are for resale or rental either in the same form or for incorporation as a material part of other property being produced for resale or rental.

This certificate shall be considered a part of each order we shall give, provided the order contains our DC Certificate of Registration number and will continue in force until revoked by written notice to you.

AUTHORIZED SIGNATURE	TITLE	DATE

SELLER MUST KEEP THIS CERTIFICATE

INSTRUCTIONS

This certificate is not valid unless it contains the purchaser's District of Columbia Sales and Use Tax Registration Number. It must be signed by the owner or authorized officer and must be dated.

If you, as the issuer of the certificate of resale, buy items from the seller that do not qualify for tax exemption, you should advise the seller to charge the appropriate sales tax on such items. Otherwise, the purchaser is required to report and pay use tax directly using the Sales and Use Tax returns (FR-800A (annual) or FR-800M (monthly)) to the Office of Tax and Revenue.

The seller must retain all Certificates of Resale on file to substantiate exemptions in case of an audit of your DC Sales and Use Tax returns.

To be eligible to use this certificate, purchasers who are located inside or outside the District of Columbia must file DC Form FR-500, Combined Business Tax Registration Application with the Office of Tax and Revenue, 941 North Capitol St NE Washington DC 20002-4259 (202-727-4829).