

Blank Resale Certificates and Instructions  
to be sent back to the ISO

Please make sure your Participant ID Number is on each  
form

Forms can be sent via:

# REGULATION 1 & 23

*Regulation No. 1*  
REGULATORY

\* The effective date of the  
regulation is hereby determined.



# Form ST-4

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Name of purchaser

Account ID number or Federal ID number

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Address

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City/Town

State

Zip

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Type of business in which purchaser is engaged:

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**FORM S-3 Instructions**  
**Vermont Sales Tax Exemption Certificate for**  
**Purchases for Resale, by Exempt Organizations, and by Direct Pay Permit**

This exemption certificate *does not* apply to contractors.

**General Information**

Please print in BLUE or BLACK ink only.

7KLV H[HPSWLRQ FHUWLILFDWH DSSOLHV WR WKH IROORZLQJ  
‡ 3XUFKDVH V RI WDQJLEOH SHUVRQDO SURSHUW\ IRU  
‡ 3XUFKDVH V RU RUJDQL]DWLRQ ZKLFK LV GHVLJQDWHG I  
6HUFLFH RU DJULFXOWXUDO RUJDQL]DWLRQV TXDO  
SUHVHQWLQJ DJULFXOWXUDO IDLUV ILHOG GD\ V RU  
‡ 3XUFKDVH V E\ DU\ PRGHU D YRHHU QPHQWDO XQLW GLUH  
‡ 3XUFKDVH V XVLQJ D 'LUHFW 3D\ 3HUPLW  
‡ 3XUFKDVH V E\ D YROXQWHHU ILUHQWV D VFXPHQW DQG

Please note: &LYLF VRFLDO UHFUHDWLRQDO DQG EXVLQHVV OHDJ  
WKHUHIRUH FDQQRW PDNH H[HPSW SXUFKDVHV

**Accepting an Exemption Certificate in "Good Faith"**

7KX\HU PXVW SUHVHQW WR WKH VHOOHU DQ DFFXUDW  
WKH H[HPSWHG VDOH 7KH UHVSRQVLELOLW\ LV RQ WK  
H[HPSWLRQ FHUWLILFDWH LQ 3JRRG IDLWK ' W@FDS"0 `0  
O@RG



determine the proper use of this certificate under applicable laws in each state, as these may change from time to time. This form was revised as of October 14, 2022.

Issued to Seller: \_\_\_\_\_

Address: \_\_\_\_\_

I certify that:

Name of Firm (Buyer): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

is engaged or is registered as a  
Wh

Lessor (see notes on pages 2 F4)  
Other (Specify) \_\_\_\_\_

and is registered for sales/use tax with the below-listed states and cities within which Seller would deliver purchases to Buyer and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. Buyer is in the business of wholesaling, retailing, manufacturing, leasing (renting), or selling the fol





authorization number from the Florida Department of Revenue at [floridarevenue.com/taxes/ce](http://floridarevenue.com/taxes/ce)



20. Nevada: a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of NRS 372.165, NRS 372.170, NRS 372.175 and NRS 372.180



## **Frequently Asked Questions**

### **Uniform Sales and Use Tax Certificate ±Multijurisdictional**

- ‡ **To whom do I give this certificate?**
- ‡ **Can I register for multiple states simultaneously?**
- ‡ **I have received this certificate from my c**









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