

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF TAX AND REVENUE**

**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	D.C. CERTIFICATE OF REGISTRATION #

I certify that all tangible personal property and services purchased from you 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 D.C. 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 the issuer of the certificate of resale buys 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 use tax directly using the Sales and Use Tax returns (FR-800A or FR-800M) 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 D.C. Sales and Use Tax returns.

Purchasers who are located outside the District of Columbia and make no retail sales in the District should submit a FR-500 application for a D.C. Certificate of Registration number. The D.C. Certificate of Registration number is required to complete a Certificate of Resale (copy provided to seller) for items intended for resale outside of the District.