

IMPORTANT TAX INFORMATION

To set up and maintain your account with WestconGroup, we require you to provide us valid Resale Certificates for all states that you are located in, as well as for any other states in which you are registered. To be considered valid, all sections of the certificate must be filled out completely and the certificate must include the company's legal business name, address and phone number. The certificate must be **SIGNED AND DATED**. Certificates must be updated periodically according to state law.

ORDERS THAT ARE DROP-SHIPPED MAY BE SUBJECT TO SALES TAX IF YOU HAVE NOT PROVIDED WESTCONGROUP WITH A COMPLETELY FILLED OUT RESALE TAX EXEMPTION CERTIFICATE FOR THE SHIP-TO LOCATION. You cannot assume that each state in which you are claiming the resale exemption will accept your home state certificate. Instead, as outlined below for each individual state, you must complete either that particular state's form or the UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION form. All necessary forms can be found [here](#).

Below is a list of states in which WestconGroup is registered. Sales tax will be charged for all shipments to these states unless we have a valid resale certificate on file. If you ask WestconGroup to drop-ship product to the states listed below, along with your home state certificate, you are required to provide the following forms:

- Alabama:** **Multijurisdiction form** with AL number on the AL line. If you are not registered or required to be registered in AL, then write your home state number on the AL line of the Multi-jurisdiction form with the home state abbreviation and the reason for using your home state number (i.e., "No Nexus in AL" or "Not required to register in AL").
- Arizona:** **Form 5000 or Uniform Sales & Use Tax Certificate – Multijurisdiction form** with AZ number on the AZ line of the form. If you are not registered or required to be registered in AZ, then write your home state number on the AZ line of the Multi-jurisdictional form. If you are using the AZ Form 5000, write your home state license number on the line provided for "Other Tax License Numbers" and provide a reason for using your home state license number (i.e., "No Nexus in AZ" or "Not required to register in AZ").
- California:** **Form BOE-230 General Resale Certificate** filled out with CA Seller's permit number or Multijurisdiction form with CA number on CA line. Home state certificates are not accepted in CA. You must be registered in CA to claim exemption for resale.
- Colorado:** **Form DR 0563 Sales Tax Exemption Certificate Multijurisdiction** with CO resale certificate or customer's home state certificate number with the notation "No Nexus in CO." Please provide a copy of your home state license.
- Connecticut:** **Connecticut Sales & Use Tax Resale Certificate** with CT number or Home state number if not required to be registered in CT.
- Dist. of Columbia:** **Form OTR-368** with DC number or Multijurisdiction form with DC number on the DC line. Home state certificate numbers not accepted.
- Florida:** **Florida State Issued Annual Resale Certificate** – Businesses that register with the Florida Department of Revenue to collect sales and use tax in Florida are issued an Annual Resale Certificate. This certificate expires every year and a new one must be sent to us in December for the year to come.

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Georgia:	Form ST-5 with GA sales tax number or Multijurisdiction form with GA number on the GA line of the form. If you are not registered or required to be registered in GA, then write your home state number on the GA line of the Multijurisdiction form with home state abbreviation and reason for using your home state number (i.e., “No Nexus in GA” or “Not required to register in GA”).
Illinois:	Form CRT- 61 – Follow the directions on the form or use the Multijurisdiction form and write your IL license number on the IL line. All numbers will be verified at the IL website and a new certificate is required every 4 years.
Indiana:	Indiana ST-105 – Follow the directions on page 2 of the form. If you are not registered in IN, write your home state number where required in Section 1 of the form.
Kentucky:	Form 51A105 with KY sales tax number or Multijurisdiction form with KY number on the KY line of the form. If you are not registered or required to be registered in KY, then write your home state number on the KY line of the Multi-jurisdiction form with the home state abbreviation and reason for using your home state number (i.e., “No Nexus in KY” or “Not required to register in KY”).
Louisiana:	LA State Issued Resale Certificate – Businesses registered in LA must apply for a resale certificate. The certificate must be renewed every three years.
Maine:	Multijurisdiction form with ME number on the ME line. If you are not registered or required to be registered in ME, then write your home state number on the ME line of the Multi-jurisdiction form with the home state abbreviation and the reason for using your home state number (i.e., “No Nexus in ME” or “Not required to register in ME”).
Maryland:	MD Suggested Blanket Resale Certificate or Multijurisdiction form with MD number. To claim the resale exemption, MD requires that you be registered in MD and no home state certificate numbers are accepted.
Massachusetts:	MA Form ST-4 with MA number. To claim the resale exemption, MA requires that you be registered in in MA. No other form or number is accepted.
Michigan:	Form 3372 with MI number or Multijurisdiction form with MI number on the MI line of the form. If you are not registered or required to be registered in MI, then write your home state number on the MI line of the Multijurisdiction form with the home state abbreviation and the reason for using your home state number (i.e., “No Nexus in MI” or “Not required to register in MI”).
Mississippi:	MS State Issued Permit or MS Resale Certificate with MS account number. To claim the resale exemption, MS requires that you be registered in MS. No other number is accepted in MS.
Missouri:	MO FORM 149 with MO Tax ID Number or home state number with home state abbreviation in the space provided on the MO form or Multijurisdiction form with MO number on the MO line of the form.

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- Nebraska:** **Form 13** with NE number or home state number in Section A where it asks for “Foreign State Sales Tax Number” and “State” or **Multijurisdiction form** with NE number on the NE line of the form. If you are not registered or required to be registered in NE, then write your home state number on the NE line of the Multijurisdiction form with the home state abbreviation and the reason for using your home state number (i.e., “No Nexus in NE” or “Not required to register in NE”).
- Nevada:** **Nevada Resale Certificate** with NV sales tax number or **Multijurisdiction form** with NV number on the NV line of the form. If you are not registered or required to be registered in NV, write your home state number on the NV line of the Multi-jurisdictional form with home state abbreviation and reason for using your home state number (i.e., “No Nexus in NV” or “Not required to register in NV”).
- New Jersey:** **Form ST-3** with NJ number in the top right corner of the form or **Multijurisdiction form** with NJ number on the NJ line of the form. If you are not registered or required to be registered in NJ, then write your home state number on the NJ line of the Multijurisdiction form with the home state abbreviation and the reason for using your home state number (i.e., “No Nexus in NJ” or “Not required to register in NJ”).
- New Mexico:** **State Issued New Mexico Registration Certificate; your NM number on the Multijurisdictional form is not acceptable** – Customers registered in NM must submit the state issued form. If you are not registered or required to be registered in NM, then we can accept your home state number on the NM line of the Multi-jurisdictional form with home state abbreviation and reason for using your home state number (i.e., “No Nexus in NM” or “Not required to register in NM”).
- New York:** **NY ST-120** NY resellers complete Part 1; Non NY resellers complete Part 2 with your home state number. No other form is accepted.
- North Carolina:** **Form E-595E Streamlined Sales and Use Tax Agreement** – follow the directions provided on Pages 3 and 4 of the NC form or complete the **Multijurisdiction form** with the NC number on the NC line. If you are not registered or required to be registered in NC, write your home state number on the NC line of the Multijurisdiction form with the home state abbreviation and the reason for using your home state number (i.e., “No Nexus in NC” or “Not required to register in NC”).
- Ohio:** **OH Form STEC B** completed with your OH number or **Multijurisdiction form** with your OH number on the OH line of the form. If you are not registered or required to be registered in OH, then write your home state number on the OH line of the Multijurisdiction form with the home state abbreviation and reason for using your home state number (i.e., “No Nexus in OH” or “Not required to register in OH”).
- Oklahoma:** **A copy of the purchaser’s OK Sales Tax Permit** or OK number on **Multijurisdictional form**. If you are not registered or required to be registered in OK, then write your home state number on the OK line of the Multi-jurisdiction form with the home state abbreviation and the reason for using your home state number (i.e., “No Nexus in OK” or “Not required to register in OK”).

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- Pennsylvania:** **PA EXEMPTION CERTIFICATE or Multijurisdiction form** with your PA number on the PA line of the form. If you are neither registered in nor required to be registered in PA, you must fill out the PA Exemption Certificate – PA will NOT accept the Multijurisdiction form with your home state number on the PA line of the Multijurisdiction form. Instead, if you are not registered in PA, you would need to check box 3 of the PA form and enter your home state number where it asks for “License Number”. Explain on Line 7 why you do not have a PA License number (i.e., “No Nexus in PA” or “Not required to register in PA”).
- Rhode Island:** **RI Resale Certificate or Multijurisdiction form** with RI number on the RI line of the form. If you are not registered or required to be registered in RI, write your home state number on the RI line of the Multijurisdiction form with your home state abbreviation and the reason for using your home state number (i.e., “No Nexus in RI” or “Not required to register in RI”).
- South Carolina:** **Form ST-8A** completed with your SC number or **Multijurisdiction form** with SC number on the SC line of the form. If you are not registered or required to be registered in SC, then write your home state number on the SC line of the Multijurisdiction form with the home state abbreviation and reason for using your home state number (i.e., “No Nexus in SC” or “Not required to register in SC”).
- South Dakota:** **Streamlined Sales Tax Agreement – certificate of exemption** – This form can be used for SD only or as a Multistate certificate. For SD only, enter the state abbreviation and complete Page 1 using your SD resale number. If you are not registered or required to be registered in SD, then check the box indicating you are attaching the Multistate Supplemental form. Write your home state number on the SD line of the Multistate Supplemental with the home state abbreviation and reason for using your home state number (i.e., “No Nexus in SD” or “Not Required to Register in SD”).
- Tennessee:** **Form TN-130070 Blanket Resale Certificate** filled out with TN registration number or **Multijurisdiction form** with TN number on TN line. Home state certificates are not accepted in TN. You must be registered in TN to claim exemption for resale.
- Texas:** **Form TX-01339 Sales and Use Tax Resale Certificate** filled out with the 11-digit TX sales and use taxes permit number. If you are not registered or required to be registered in TX, you may enter your “Out-of-state retailer’s registration number” on the appropriate line of the TX form. TX will also accept your TX or home state number on the TX line of the **Multijurisdiction form**.
- Utah:** **Form TC-721** filled out with your UT resale license or **Multijurisdiction form** with UT number on UT line. If you are not registered or required to be registered in UT, write your home state number on the UT line of the Multijurisdictional form with the home state abbreviation and the reason for using your home state number (i.e., “No Nexus in UT” or “Not required to register in UT”).
- Virginia:** **Form ST10** with your VA account number or your home state’s account number with the name of the state below the account number if you are not registered in VA.

- Washington:** **State Issued WA Reseller Permit** – The preferred form is the state-issued Reseller Permit, which is valid for 4 years. WA will accept your WA number on the WA line of the Streamlined Sales Tax Agreement Exemption Certificate or the Multijurisdiction form. If you are not registered or required to be registered in WA, then we can accept your home state number on the WA line of the Multijurisdictional form or the Streamlined Sales Tax Agreement Exemption Certificate with home state abbreviation and reason for using your home state number (i.e., “No Nexus in WA” or “Not required to register in WA”).
- West Virginia:** **Form SSTGB Form F0003 Streamlined Sales and Use Tax Agreement** (this form replaces the former West Virginia form CST-280). This is not a resale certificate. It is an exemption certificate that includes “purchase for resale” as one of the reasons listed for exemption. On line 1 of the certificate, indicate whether you are attaching (Page 2) the Multi-state supplemental form or using this form only for WV. You can also provide your home state resale certificate with your home state number as long as it contains all the information required by the Form F0003. You must indicate on the front of the certificate that you are using this for WV sales tax.
- Wisconsin:** **Form S-211 Wisconsin Sales and Use Tax Exemption Certificate** completed with your WI number or **Multijurisdiction form** with WI number on the WI line of the form. If you are not registered or required to be registered in WI, Wisconsin will accept your home state number on the WI line of the Multijurisdictional form with home state abbreviation and reason for using your home state number (i.e., “No Nexus in WI” or “Not required to register in WI”)

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