

# State by State Exemption Certificate Guide



SALES TAX  
INSTITUTE<sup>SM</sup>

As of April 2025

Created with assistance from

**Avalara**  
Tax compliance done right

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Growth by heart.

# Sales Tax Exemption Information and How to Use This Tool

This State-by-State Exemption Certificate Guide assists in identifying and finding the applicable certificates by state. Many states have multiple certificates for various types of exemptions. This tool provides general guidance related to exemption certificates and more specific guidance as it relates to resale certificates. We have also included information about how long a certificate is valid for and what kinds of exemptions exist for specific entities and organizations.

We hope you find this tool helpful as you navigate the acceptance and issuance of exemption and resale certificates.

## Multi-State Certificates

There are two primary multi-state certificates that many states accept. States that are members of the Streamlined Sales Tax (SST) Project will all accept the SST Certificate of Exemption or their state specific form. There are also many states that will accept the MTC Multi-Jurisdictional form for some or all of the types of exemptions offered by a state. Footnotes of the MTC form should be reviewed as some states limit the use of the form to certain type of exemptions.

## Sales Tax Exemptions and Certificates

States all differ in terms of what types of organizations and which items with specific uses can qualify for sales tax exemptions. Where there is a general exemption certificate, we have provided it; where there are specific certificates for different industries or purposes, a link to the page to download the specific certificates is provided. Number formats, expiration dates, and other rules could vary depending on the specific type of certificate.

## Resale Certificates

Resale Certificate are issued to claim exemption for items resold or that become an ingredient or component part of items being sold. Specific rules for what items qualify could vary by state.

## Certificate Number Formatting

We have provided the number format that is the generally accepted format for each state, but others may exist. There may be exceptions to the number formats given timing of issuance or type of taxpayer. Some of the SST states accept the SST ID on their resale certificate forms. For states that allow this, we've written out the state certificate number format followed by "or SST ID."

The placeholder "N" will be used in place of specific numerals to demonstrate how each state formats their certificate numbers with the number of "N" representing the number of characters.

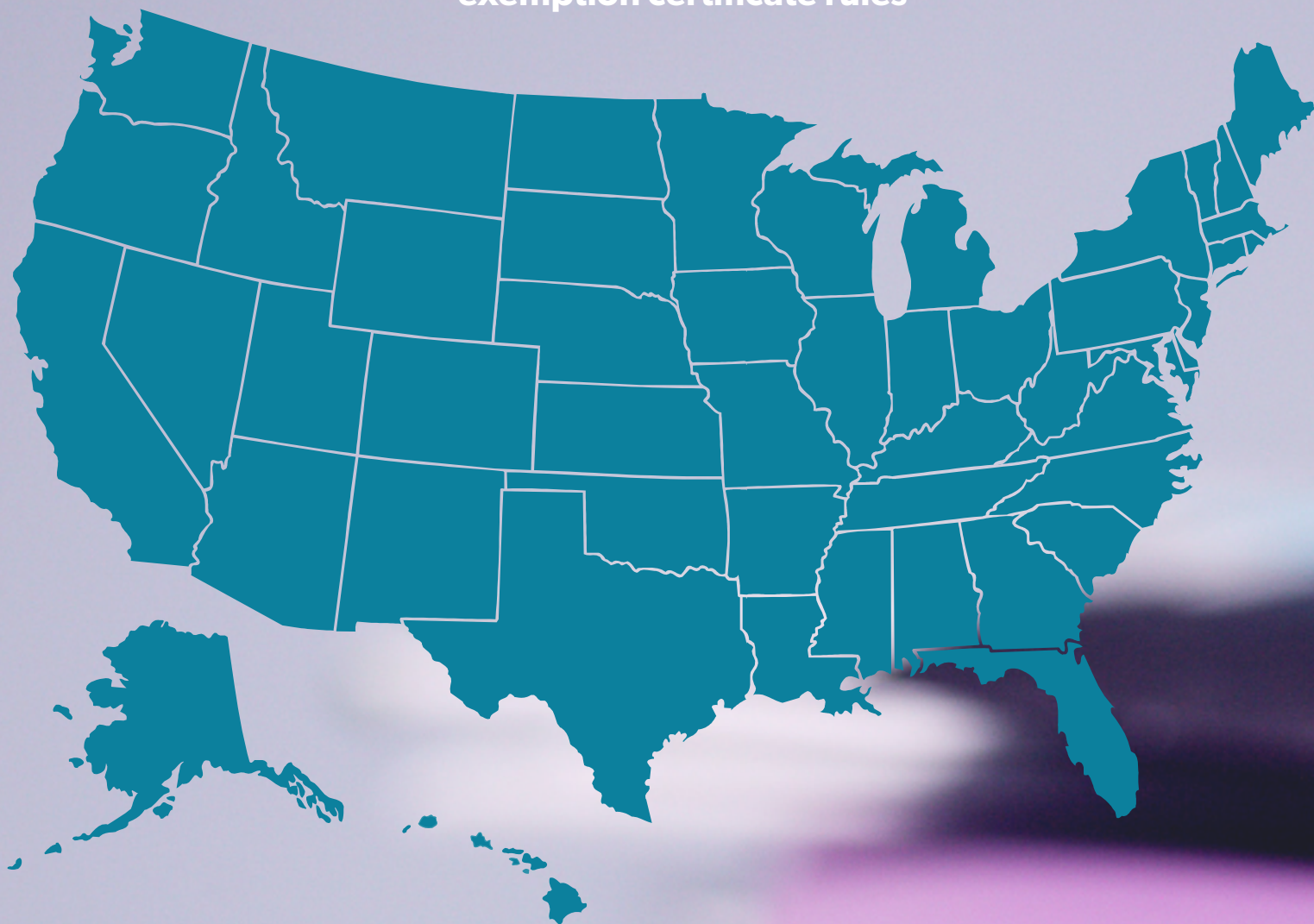
Some states use specific numbers and letters in their certificate number formats. These will be noted in the Certificate Number Formatting section as they will deviate from solely listing N's.

Here are a few examples:

- Arkansas certificate number format: NNNNNNNN-SLS
- Illinois certificate number format: E99NNNNNNN



**Click a state to jump to that state's  
exemption certificate rules**





## ALABAMA

### Exemption Certificates

#### EXPIRATION PERIOD

1 year

#### LINK TO FORM

[STEX-1-A1](#) provided by state or [MTC Multi-Jurisdiction](#)

#### CERTIFICATE NUMBER FORMATTING

EXM-NNNNNNNNN, optional for governmental entities.

#### VALIDATION TOOL LINK

Batch validation is available within the [My Alabama Taxes](#) portal. Under Sales Tax, select 'Verify Account Numbers.'

\*Home rule authorities may differ

### Resale Certificates

#### EXPIRATION PERIOD

1 year

#### LINK TO FORM

[STEX-1-A1](#) provided by state or [MTC Multi-Jurisdiction](#)

#### CERTIFICATE NUMBER FORMATTING

SLS-RNNNNNNNNN

#### VALIDATION TOOL LINK

Batch validation is available within the [My Alabama Taxes](#) portal. Under Sales Tax, select 'Verify Account Numbers.'



## ALASKA REMOTE SELLER

### Exemption Certificates

#### EXPIRATION PERIOD

Valid until the end of the calendar year

#### LINK TO FORM

Apply through [Remote Seller Authority](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

#### CERTIFICATE NUMBER FORMATTING

YEAR-AKNNN

#### VALIDATION TOOL LINK

N/A

\*If registered in specific local home rule, forms may differ

### Resale Certificates

#### EXPIRATION PERIOD

Valid until the end of the calendar year

#### LINK TO FORM

Apply through [Remote Seller Authority](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

#### CERTIFICATE NUMBER FORMATTING

YEAR-AKNNN

#### VALIDATION TOOL LINK

N/A



## ARIZONA

### Exemption Certificates

#### EXPIRATION PERIOD

Valid for the period specified on the certificate, up to 48 months, with renewal encouraged every 12 months

#### LINK TO FORM

[5000](#)

#### VALIDATION TOOL LINK

N/A

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN

\*Home rule authorities may differ

### Resale Certificates

#### EXPIRATION PERIOD

Valid for the period set out on the certificate not to exceed 48 months, within 12 months encouraged

#### LINK TO FORM

[5000A](#) or [MTC Multi-Jurisdiction](#)

#### VALIDATION TOOL LINK

N/A

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN



## ARKANSAS

### Exemption Certificates

#### EXPIRATION PERIOD

N/A but should review every 4 years

#### LINK TO FORM

[ST-391](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN-SLS

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### EXPIRATION PERIOD

N/A but should review every 4 years

#### LINK TO FORM

[ST-391](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN-SLS

#### VALIDATION TOOL LINK

N/A



## CALIFORNIA

### Exemption Certificates

#### EXPIRATION PERIOD

Valid until revoked in writing by issuer unless issued for specific transaction (in which case, generally valid for 1 year)

#### LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate

#### VALIDATION TOOL LINK

N/A

#### CERTIFICATE NUMBER FORMATTING

NNN-NNNNNN

### Resale Certificates

#### EXPIRATION PERIOD

Valid until revoked in writing by the issuer

#### LINK TO FORM

[CDTFA-230](#) or [MTC Multi-Jurisdiction](#)

#### CERTIFICATE NUMBER FORMATTING

NNN-NNNNNN

#### VALIDATION TOOL LINK

N/A



## COLORADO

### Exemption Certificates

#### EXPIRATION PERIOD

Valid until canceled in writing by the Department or revoked by the city or state

#### LINK TO FORM

[Multiple certificates](#) exist for different industries or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNNN

#### VALIDATION TOOL LINK

[Colorado Certificate Validation](#)

\*Home rule authorities may differ

### Resale Certificates

#### EXPIRATION PERIOD

Valid until canceled in writing by the Department or revoked by the city or state.

#### LINK TO FORM

[DR 0715](#) or [MTC Multi-jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNNN

#### VALIDATION TOOL LINK

[Colorado Certificate Validation](#)



## CONNECTICUT

### Exemption Certificates

**EXPIRATION PERIOD**

3 years

**LINK TO FORM**

[Multiple certificates](#) for different industries, no general exemption certificate

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN-NNN

**VALIDATION TOOL LINK**

[Connecticut Certificate Validation](#)

### Resale Certificates

**EXPIRATION PERIOD**

3 years

**LINK TO FORM**

[CT Resale Certificate](#) or [MTC Multi-Jurisdiction](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN-NNN

**VALIDATION TOOL LINK**

[Connecticut Certificate Validation](#)



## D.C.

### Exemption Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

[Multiple certificates](#) for different industries, no general exemption certificate

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNNNN

**VALIDATION TOOL LINK**

[D.C. Certificate Validation](#)

### Resale Certificates

**EXPIRATION PERIOD**

Valid until buyer information or products change

**LINK TO FORM**

[OTR-368](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNNNN

**VALIDATION TOOL LINK**

[D.C. Certificate Validation](#)



## FLORIDA

### Exemption Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

[DR-5](#) and specific other forms or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNNNNNN-N

**VALIDATION TOOL LINK**

[Florida Certificate Validation](#)

### Resale Certificates

**EXPIRATION PERIOD**

1 year

**LINK TO FORM**

[DR-13](#) printed from state site or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNNNNNN-N

**VALIDATION TOOL LINK**

[Florida Certificate Validation](#)



## GEORGIA

### Exemption Certificates

**EXPIRATION PERIOD**

Valid until revoked in writing

**LINK TO FORM**

[ST-5](#) and specific other forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNN-NNNNNN

**VALIDATION TOOL LINK**

[Georgia Certificate Validation](#)

### Resale Certificates

**EXPIRATION PERIOD**

Valid until revoked in writing

**LINK TO FORM**

[ST-5](#) and other specific forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNN-NNNNNN or SST ID

**VALIDATION TOOL LINK**

[Georgia Certificate Validation](#)



## HAWAII

### Exemption Certificates

**EXPIRATION PERIOD**

N/A but should review every 4 years

**LINK TO FORM**

[G-6](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

GE-NNN-NNN-NNNN-NN

**VALIDATION TOOL LINK**

N/A

### Resale Certificates

**EXPIRATION PERIOD**

Valid until revoked in writing

**LINK TO FORM**

[G-17](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

GE-NNN-NNN-NNNN-NN

**VALIDATION TOOL LINK**

N/A



## IDAHO

### Exemption Certificates

**EXPIRATION PERIOD**

N/A but should review every 4 years

**LINK TO FORM**

[ST-101](#) and other specific forms

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNN

**VALIDATION TOOL LINK**

[Idaho Certificate Validation](#)

\*Home rule authorities may differ

### Resale Certificates

**EXPIRATION PERIOD**

N/A but should review every 4 years

**LINK TO FORM**

[ST-101](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

000110382-07

**VALIDATION TOOL LINK**

[Idaho Certificate Validation](#)



## ILLINOIS

### Exemption Certificates

#### EXPIRATION PERIOD

The validity period depends on the purchaser

#### LINK TO FORM

[ST-587](#), E-Letter, and other specific forms or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

E99NNNNNNNN

#### VALIDATION TOOL LINK

[Illinois Certificate Validation](#)

\*Home rule authorities may differ

### Resale Certificates

#### EXPIRATION PERIOD

Recommend updating every 3 years

#### LINK TO FORM

[CRT-61](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNN-NNNN

#### VALIDATION TOOL LINK

[Illinois Certificate Validation](#)



## INDIANA

### Exemption Certificates

#### EXPIRATION PERIOD

N/A but should review every 4 years

#### LINK TO FORM

[ST-105](#) or [SST](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN-NNN

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### EXPIRATION PERIOD

N/A but should review every 4 years

#### LINK TO FORM

[ST-105](#) or [SST](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNNNN-NNN or SST ID

#### VALIDATION TOOL LINK

N/A



## IOWA

### Exemption Certificates

#### EXPIRATION PERIOD

3 years

#### LINK TO FORM

[31-014](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

N-NN-NNNNNN

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### EXPIRATION PERIOD

3 years

#### LINK TO FORM

[31-014](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

N-NN-NNNNNN or SST ID

#### VALIDATION TOOL LINK

N/A



## KANSAS

### Exemption Certificates

#### EXPIRATION PERIOD

Valid as long as the purchaser continues making recurring purchases. Tax-exempt entity certificates have a set expiration date

#### LINK TO FORM

[Multiple certificates](#) exist for different industries. [SST](#) or [MTC Multi-Jurisdictional](#) also apply

#### VALIDATION TOOL LINK

[Kansas Certificate Validation](#)

#### CERTIFICATE NUMBER FORMATTING

NNN-NNNNNNNNNF-NN

### Resale Certificates

#### EXPIRATION PERIOD

Valid as long as the buyer and seller have a recurring business relationship, with no more than 12 months between transactions

#### LINK TO FORM

[ST-28A](#) or [SST](#) or [MTC Multi-Jurisdiction](#)

#### VALIDATION TOOL LINK

[Kansas Certificate Validation](#)

#### CERTIFICATE NUMBER FORMATTING

NNN-NNNNNNNNNF-NN



## KENTUCKY

### Exemption Certificates

#### EXPIRATION PERIOD

4 years

#### LINK TO FORM

[Multiple certificates](#) exist for different industries or [SST](#)

#### VALIDATION TOOL LINK

N/A

#### CERTIFICATE NUMBER FORMATTING

CTNNNNNN

### Resale Certificates

#### EXPIRATION PERIOD

Valid until the purchaser's business or purchase types change, with records required to be kept for 4 years

#### LINK TO FORM

[51A105](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

#### VALIDATION TOOL LINK

N/A

#### CERTIFICATE NUMBER FORMATTING

CTNNNNNN or SST ID



## LOUISIANA

### Exemption Certificates

#### EXPIRATION PERIOD

May be automatically renewed for up to 3 years. Taxpayers will be notified by the DOR if their certificate renews automatically or requires reapplication

#### LINK TO FORM

[Multiple certificates](#) exist for different industries

#### VALIDATION TOOL LINK

[Louisiana Certificate Validation](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNN-NNN-NNN

\*Home rule authorities may differ

### Resale Certificates

#### EXPIRATION PERIOD

2 years

#### LINK TO FORM

Generate online through LDR's [LaTAP](#) system

#### VALIDATION TOOL LINK

[Louisiana Certificate Validation](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNN-NNN-NNN



## MAINE

### Exemption Certificates

#### EXPIRATION PERIOD

Expires 5 years after the date of issuance, but those that qualify receive automatic renewals

#### LINK TO FORM

[Multiple certificates](#) exist for different industries. Government purchasers are not required to provide form

#### CERTIFICATE NUMBER FORMATTING

ENNNNN

#### VALIDATION TOOL LINK

[Maine Certificate Validation](#)

### Resale Certificates

#### EXPIRATION PERIOD

5 years

#### LINK TO FORM

[MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNN

#### VALIDATION TOOL LINK

[Maine Certificate Validation](#)



### Exemption Certificates

#### EXPIRATION PERIOD

5 years

#### LINK TO FORM

Generate online through the [Comptroller of Maryland portal](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN

#### VALIDATION TOOL LINK

[Maryland Certificate Validation](#)

#### VERIFICATION REQUIRED FOR SELLERS?

Yes

### Resale Certificates

\*Verification is required for exemption and resale certificates.

#### EXPIRATION PERIOD

Valid until revoked by taxpayer or Comptroller

#### LINK TO FORM

Purchaser must provide a [written statement](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN

#### VALIDATION TOOL LINK

[Maryland Certificate Validation](#)

#### VERIFICATION REQUIRED FOR SELLERS?

Yes



## MASSACHUSETTS

### Exemption Certificates

#### EXPIRATION PERIOD

10 years, but those that qualify receive automatic renewals

#### LINK TO FORM

[ST-12](#) and other specific forms

#### CERTIFICATE NUMBER FORMATTING

SLS-NNNNNNNN-NNN

#### VALIDATION TOOL LINK

[Massachusetts Certificate Validation](#)

### Resale Certificates

#### EXPIRATION PERIOD

N/A but should review every 4 years

#### LINK TO FORM

[ST-4](#)

#### CERTIFICATE NUMBER FORMATTING

SLS-NNNNNNNN-NNN

#### VALIDATION TOOL LINK

[Massachusetts Certificate Validation](#)



## MICHIGAN

### Exemption Certificates

#### EXPIRATION PERIOD

4 years

#### LINK TO FORM

[3372](#) or [SST](#) or  
[MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NN-NNNNNNN

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### EXPIRATION PERIOD

4 years

#### LINK TO FORM

[3372](#) or [SST](#) or  
[MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NN-NNNNNNN

#### VALIDATION TOOL LINK

N/A



## MINNESOTA

### Exemption Certificates

#### EXPIRATION PERIOD

N/A but should be updated  
every 3 to 5 years

#### LINK TO FORM

[ST3](#) or [SST](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNN

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### EXPIRATION PERIOD

N/A but should be  
updated every 3 to 5  
years

#### LINK TO FORM

[ST3](#) or [SST](#) or  
[MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNN or SST ID

#### VALIDATION TOOL LINK

N/A



## MISSISSIPPI

### Exemption Certificates

#### FORM NUMBER

The state does not issue  
sales tax exemption  
certificates, an  
exemption must be  
specifically required  
by law.

#### LINK TO FORM

Information on sales tax  
exemptions can be found  
on the [state website](#)

#### CERTIFICATE NUMBER FORMATTING

NNNN-NNNN

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### FORM NUMBER

The state does not  
issue resale certificates.  
Registered resellers  
must provide vendors  
with the sales tax  
number from their sales  
tax permit

#### VALIDATION TOOL LINK

Information on sales and use  
tax can be found on the [state  
website](#)

#### CERTIFICATE NUMBER FORMATTING

NNNN-NNNN



## MISSOURI

### Exemption Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

[149](#) and other specific forms or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER  
FORMATTING**

NNNNNNNN

**VALIDATION TOOL LINK**

N/A

### Resale Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

[149](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER  
FORMATTING**

NNNNNNNN

**VALIDATION TOOL LINK**

N/A



## NEBRASKA

### Exemption Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

[13](#) and related series forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER  
FORMATTING**

01-NNNNNN

**VALIDATION TOOL LINK**

N/A

### Resale Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

[13](#) and related series forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER  
FORMATTING**

01-NNNNNN or SST ID

**VALIDATION TOOL LINK**

N/A



## NEVADA

### Exemption Certificates

**EXPIRATION PERIOD**

5 years

**LINK TO FORM**

[REV-F005 V2025.1](#) for religious, charitable, and educational organization or [SST](#)

**CERTIFICATE NUMBER  
FORMATTING**

NNNNNNNNNN-NNN

**VALIDATION TOOL LINK**

[Nevada Certificate Validation](#)

### Resale Certificates

**EXPIRATION PERIOD**

Valid until revoked in writing

**LINK TO FORM**

[Resale Certificate](#) or [SST](#)

**CERTIFICATE NUMBER  
FORMATTING**

NNNNNNNNNN-NNN  
or SST ID

**VALIDATION TOOL LINK**

[Nevada Certificate Validation](#)

 **NEW JERSEY****Exemption Certificates****EXPIRATION PERIOD**

N/A but should be reviewed every 4 years

**LINK TO FORM**

[ST-4](#) and other specific forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNN-NNN-NNN/NNN

**VALIDATION TOOL LINK**

[New Jersey Certificate Validation](#)

**Resale Certificates****EXPIRATION PERIOD**

N/A but should be reviewed every 4 years

**LINK TO FORM**

[ST-4](#), [ST-3NR](#), [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNN-NNN-NNN/NNN or SST ID

**VALIDATION TOOL LINK**

[New Jersey Certificate Validation](#)

 **NEW MEXICO****Exemption Certificates****EXPIRATION PERIOD**

N/A but should be reviewed every 4 years

**LINK TO FORM**

[NTTC](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

N-NNNNNNN-NN-NNNNN

**VALIDATION TOOL LINK**

[New Mexico Certificate Validation](#)

**Resale Certificates****EXPIRATION PERIOD**

N/A but should be reviewed every 4 years

**LINK TO FORM**

[Type 2 NTTC](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

N-NNNNNNN-NN-NNNNN

**VALIDATION TOOL LINK**

[New Mexico Certificate Validation](#)

 **NEW YORK****Exemption Certificates****EXPIRATION PERIOD**

N/A but should be reviewed every 4 years

**LINK TO FORM**

[Multiple certificates](#) for different industries, no general exemption certificate

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNNN

**VALIDATION TOOL LINK**

[New York Certificate Validation](#)

**Resale Certificates****EXPIRATION PERIOD**

N/A but should be reviewed every 4 years

**LINK TO FORM**

[ST-120](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNNN

**VALIDATION TOOL LINK**

[New York Certificate Validation](#)



## NORTH CAROLINA

### Exemption Certificates

**EXPIRATION PERIOD**

Valid as long as the purchaser continues making recurring purchases

**LINK TO FORM**

[E-595E](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNN

**VALIDATION TOOL LINK**

N/A

### Resale Certificates

**EXPIRATION PERIOD**

Valid as long as the purchaser continues making recurring purchases

**LINK TO FORM**

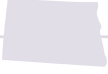
[E-595E](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNN

**VALIDATION TOOL LINK**

N/A



## NORTH DAKOTA

### Exemption Certificates

**EXPIRATION PERIOD**

N/A but should be reviewed every 4 years

**LINK TO FORM**

[SFN 21919 \(6-2021\)](#), [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNN

**VALIDATION TOOL LINK**

[North Dakota](#)

### Resale Certificates

**EXPIRATION PERIOD**

2 years

**LINK TO FORM**

[SFN 21950 \(11-2002\)](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNN NN or SST ID

**VALIDATION TOOL LINK**

[North Dakota Certificate Validation](#)



## OHIO

### Exemption Certificates

**EXPIRATION PERIOD**

N/A but should be reviewed every 4 years

**LINK TO FORM**

[STEC B](#) and other specific forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNN

**VALIDATION TOOL LINK**

[Ohio Certificate Validation](#)

### Resale Certificates

**EXPIRATION PERIOD**

N/A but should be reviewed every 4 years

**LINK TO FORM**

[STEC B](#) and other specific forms or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NN-NNNNNN

**VALIDATION TOOL LINK**

[Ohio Certificate Validation](#)



## OKLAHOMA

### Exemption Certificates

#### EXPIRATION PERIOD

Valid as long as the purchaser continues making recurring purchases

#### LINK TO FORM

[Packet E](#) for specific provisions, [SST](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

EXM-NNNNNNNN-NN

#### VALIDATION TOOL LINK

[Oklahoma Certificate Validation](#)

### Resale Certificates

#### EXPIRATION PERIOD

Valid as long as the purchaser continues making recurring purchases

#### LINK TO FORM

[Sales tax permit](#), [SST](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

STS-NNNNNNNN-NN or SST ID

#### VALIDATION TOOL LINK

[Oklahoma Certificate Validation](#)



## PENNSYLVANIA

### Exemption Certificates

#### EXPIRATION PERIOD

N/A but should be reviewed every 4 years

#### LINK TO FORM

[REV-1220](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### EXPIRATION PERIOD

N/A but should be reviewed every 4 years

#### LINK TO FORM

[REV-1220](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN

#### VALIDATION TOOL LINK

N/A



## RHODE ISLAND

### Exemption Certificates

#### EXPIRATION PERIOD

4 years

#### LINK TO FORM

[Multiple certificates](#) for different industries, no general exemption certificate or [SST](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### EXPIRATION PERIOD

4 years

#### LINK TO FORM

[General Resale Certificate](#), [Wholesale Resale Certificate](#), [SST](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN

#### VALIDATION TOOL LINK

N/A



## SOUTH CAROLINA

### Exemption Certificates

**EXPIRATION PERIOD**

N/A but should be reviewed every 4 years

**LINK TO FORM**

[ST-8](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN-N

**VALIDATION TOOL LINK**

N/A

### Resale Certificates

**EXPIRATION PERIOD**

Valid until cancelled or revoked in writing

**LINK TO FORM**

[ST-8A](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNN-N

**VALIDATION TOOL LINK**

N/A



## SOUTH DAKOTA

### Exemption Certificates

**EXPIRATION PERIOD**

Valid until cancelled by purchaser

**LINK TO FORM**

[SD Form 2040](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNN-NNNN-ST

**VALIDATION TOOL LINK**

N/A

### Resale Certificates

**EXPIRATION PERIOD**

No stated expiration period

**LINK TO FORM**

[SD Form 2040](#), [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNN-NNNN-ST or SST ID

**VALIDATION TOOL LINK**

N/A



## TENNESSEE

### Exemption Certificates

**EXPIRATION PERIOD**

Valid as long as the purchaser continues making recurring purchases

**LINK TO FORM**

[Multiple certificates](#) exist for different industries. [SST](#) or [MTC Multi-Jurisdictional](#) also apply

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNN-SLC

**VALIDATION TOOL LINK**

[Tennessee Certificate Validation](#)

### Resale Certificates

**EXPIRATION PERIOD**

Valid until revoked by the purchaser

**LINK TO FORM**

[SSTGB Form F0003](#), [SST](#) or [MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER FORMATTING**

NNNNNNNNNN-SLC

**VALIDATION TOOL LINK**

[Tennessee Certificate Validation](#)



## TEXAS

### Exemption Certificates

#### EXPIRATION PERIOD

N/A but should review every 4 years

#### LINK TO FORM

[01-339](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

This certificate does not require a number to be valid

#### VALIDATION TOOL LINK

[Texas Certificate Validation](#)

### Resale Certificates

#### EXPIRATION PERIOD

N/A but should review every 4 years

#### LINK TO FORM

[01-339](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

This certificate does not require a number to be valid

#### VALIDATION TOOL LINK

[Texas Certificate Validation](#)



## UTAH

### Exemption Certificates

#### EXPIRATION PERIOD

Valid as long as the purchaser continues making recurring purchases

#### LINK TO FORM

[TC-721](#) and other specific forms or [SST](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNN-STC

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### EXPIRATION PERIOD

Valid as long as the purchaser continues making recurring purchases

#### LINK TO FORM

[TC-721](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN-NNN-STC or SST ID

#### VALIDATION TOOL LINK

N/A



## VERMONT

### Exemption Certificates

#### EXPIRATION PERIOD

N/A when used as a blanket certificate, otherwise valid for a single purchase

#### LINK TO FORM

[Multiple certificates](#) available for different industries. [SST](#) or [MTC Multi-Jurisdictional](#) also allowed for limited purposes

#### CERTIFICATE NUMBER FORMATTING

SUT-NNNNNNNN

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### EXPIRATION PERIOD

N/A when used as a blanket certificate, otherwise valid for a single purchase

#### LINK TO FORM

[S-3](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

SUT-NNNNNNNN

#### VALIDATION TOOL LINK

N/A



## VIRGINIA

### Exemption Certificates

**EXPIRATION PERIOD**

Valid until notified by  
Department of Taxation

**LINK TO FORM**

[ST-10](#) and other specific forms

**CERTIFICATE NUMBER  
FORMATTING**

NN-NNNNNNNNNF-NNN

**VALIDATION TOOL LINK**

[Virginia Certificate Validation](#)

### Resale Certificates

**EXPIRATION PERIOD**

Valid until notified by  
Department of Taxation

**LINK TO FORM**

[ST-10](#) or [ST-14](#)

**CERTIFICATE NUMBER  
FORMATTING**

NN-NNNNNNNNNF-NNN

**VALIDATION TOOL LINK**

[Virginia Certificate Validation](#)



## WASHINGTON

### Exemption Certificates

**EXPIRATION PERIOD**

Valid as long as the  
purchaser continues  
making recurring  
purchases

**LINK TO FORM**

[Multiple certificates](#) for  
different industries, no general  
exemption certificate [SST](#) or  
[MTC Multi-Jurisdictional](#)

**CERTIFICATE NUMBER  
FORMATTING**

NNNNNNNNN

**VALIDATION TOOL LINK**

[Washington Certificate  
Validation](#)

### Resale Certificates

**EXPIRATION PERIOD**

48 months but may expire  
in 24 months for some  
businesses

**LINK TO FORM**

[Reseller permits](#) issued by  
the WA DOR, [SST](#) or [MTC  
Multi-Jurisdictional](#)

**CERTIFICATE NUMBER  
FORMATTING**

NNNNNNNNN or SST ID

**VALIDATION TOOL LINK**

[Washington Certificate  
Validation](#)



## WEST VIRGINIA

### Exemption Certificates

**EXPIRATION PERIOD**

Valid as long as the  
purchaser continues  
making recurring  
purchases

**LINK TO FORM**

[CST-286](#), [CST-290](#), [SSTGB Form  
F0003](#) or [SST](#)

**VALIDATION TOOL LINK**

N/A

**CERTIFICATE NUMBER  
FORMATTING**

NNNN-NNNN

### Resale Certificates

**EXPIRATION PERIOD**

Valid as long as the  
purchaser continues  
making recurring  
purchases

**LINK TO FORM**

[SSTGB Form F0003](#) or [SST](#)

**VALIDATION TOOL LINK**

N/A

**CERTIFICATE NUMBER  
FORMATTING**

NNNN-NNNN or SST ID



## WISCONSIN

### Exemption Certificates

#### EXPIRATION PERIOD

N/A but should review every 4 years

#### LINK TO FORM

[S-211](#) or [SST](#)

#### CERTIFICATE NUMBER FORMATTING

NNN-NNNNNNNNNN-NN

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### EXPIRATION PERIOD

N/A but should review every 4 years

#### LINK TO FORM

[S-211](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

#### CERTIFICATE NUMBER FORMATTING

NNN-NNNNNNNNNN-NN or SST ID

#### VALIDATION TOOL LINK

N/A



## WYOMING

### Exemption Certificates

#### EXPIRATION PERIOD

N/A but should review every 4 years

#### LINK TO FORM

[SSTGB Form F0003](#) or [SST](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN

#### VALIDATION TOOL LINK

N/A

### Resale Certificates

#### EXPIRATION PERIOD

N/A but should review every 4 years

#### LINK TO FORM

[SSTGB Form F0003](#) or [SST](#)

#### CERTIFICATE NUMBER FORMATTING

NNNNNNNN or SST ID

#### VALIDATION TOOL LINK

N/A