

### CERTIFICATE OF RESALE

(FOR USE ONLY BY REGISTERED RESIDENT AND NONRESIDENT RETAIL AND/OR WHOLESALE MERCHANTS)

(NOT VALID IF SIGNED BY A CONTRACTOR)

(INSTRUCTIONS ON REVERSE SIDE)

TO: \_\_\_\_\_  
(Name of Vendor)

\_\_\_\_\_  
(Street Location) (City) (State) (Zip Code)

I (We), the undersigned, do hereby certify that the tangible personal property which I (we) purchase from you is, or will be, purchased as for resale except that if I (we) purchase tangible personal property of the type that is used or will be used by me (us), you are directed to charge the retail tax thereon. I (We), by executing this certificate, assume liability for sales and use tax due on all said tangible personal property purchased as for resale and agree, when same is sold at retail or is withdrawn from stock and used or consumed by me (us), to remit such tax to the North Carolina Department of Revenue, Sales and Use Tax Division, Raleigh, N. C., or other taxing jurisdiction as required by statute. This certificate is not to be used to obtain tangible personal property which is for use except as provided in Instruction 4 on the reverse side of this form. It is to remain in full force and effect until I (we) revoke same in writing.

\_\_\_\_\_  
(Type of Business Operated by Purchaser) (Type of Merchandise Sold)

\_\_\_\_\_  
(Trade Name) (Name of Owner)

\_\_\_\_\_  
(Street Location) (City) (State) (Zip Code)

\_\_\_\_\_  
(North Carolina Sales and Use Tax Registration Number)

\_\_\_\_\_  
(If a Nonresident Merchant as Defined in Instruction 1, Enter Out-of-State Registration Number)

BY: \_\_\_\_\_  
(Owner, Partner, or Authorized Corporate Official) (Title) (Date)

Any person who willfully attempts, or any person who aids or abets any person to attempt in any manner to evade or defeat any tax imposed by the statute, or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a Class I felony punishable by imprisonment up to five years, a fine up to twenty-five thousand dollars (\$25,000), or both. If there is a deficiency or delinquency in payment of any tax due to fraud with intent to evade the tax, there shall be assessed, as a penalty, an additional tax equal to 50% of the total deficiency.

For each misuse of a certificate of resale by a purchaser, the Secretary shall assess against the purchaser an additional tax, as a penalty, of two hundred fifty dollars (\$250.00). See Instruction 5 on the reverse side of this form.

This certificate is to be signed by the owner of the business or a partner in the case of a partnership or, if a corporation, by an authorized official of the corporation.