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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

RESALE CERTIFICATE

ST-8A (Rev. 4/26/12) 5010

To be completed by purchaser and retained by seller.

Please do not send the certificate to SC Department of Revenue.

See instructions on back.

Notice To Seller:

Seller Identification:

It is presumed that all sales are subject to the tax until the contrary is established. The burden of proof is on the seller that the sale of tangible personal property is not a retail sale. However, if the seller receives a resale certificate signed by the purchaser stating that the property is purchased for resale, the liability for the sales tax shifts from the seller to the purchaser.

This certificate is intended for use by licensed retail merchants purchasing tangible personal property for resale, lease or rental purposes. *To be valid, the following conditions must be met:*

- 1. The resale certificate presented to the seller by the purchaser contains all the information required by the Department and has been fully and properly completed.
- 2. The seller did not fraudulently fail to collect or remit the tax, or both.
- 3. The seller did not solicit a purchaser to participate in an unlawful claim that a sale was for resale.

Seller must maintain a copy of this certificate to substantiate the exemption in the event of an audit. If this certificate does not meet the above requirements, it is not valid and the seller remains liable for the tax.

(Seller's Name)			
(Street Address)	(City)	(State)	(Zip Code)
Purchaser's Identification and A	cknowledgement:		
Kind of Business Engaged in by Po	urchaser		
tems Sold, Leased or Rented to C	others by Purchaser		
(Purchaser's Business o	r Firm Name)	(Street Address)	
		C:t. ()	(04-4-) (7:- 0-4-)
	(City) ((State) (Zip Code)
South Carolina Retail License Number, if r cense number and state)		Oily) ((State) (Zip Code)
cense number and state) As purchaser, I certify that I am exind and type sold by your firm. I appusiness or person withdrawing it withdrawal from stock and pay the priginal purchase price (See Regulariting. Furthermore, I understand ransactions between me and your	engaged in the business of sell also certify that if the tangible p (even if later resold), I will report tax thereon based upon the lation 117-309.17). This certifical that by extending this certifical	ing, leasing or renting ta ersonal property is withd t the transaction to the S reasonable and fair mar ate shall remain in effec te that I am assuming lia	angible personal property of the lrawn, used or consumed by the SC Department of Revenue as ket value, but not less than the trunless revoked or cancelled in ability for the sales or use tax or
	engaged in the business of sell also certify that if the tangible p (even if later resold), I will report tax thereon based upon the lation 117-309.17). This certifical that by extending this certifical firm. (For additional information	ing, leasing or renting ta ersonal property is withd t the transaction to the S reasonable and fair mar ate shall remain in effec te that I am assuming lia	angible personal property of the Irawn, used or consumed by the SC Department of Revenue as ket value, but not less than the the unless revoked or cancelled in ability for the sales or use tax of om Stock, Merchant" section of