



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

# RESALE CERTIFICATE

## ST-8A

(Rev. 8/8/06)  
5010

**Notice To Seller:**

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, it must be signed by the owner, partner or a corporate officer, and must include the purchaser's name, address and retail sales tax license number.

**Purchaser's Statement:**

As purchaser, I certify that I am engaged in the business of selling, leasing or renting tangible personal property of the kind and type sold by your firm. Unless otherwise specified, I certify that all tangible personal property purchased on or after this date is to be resold, leased or rented by me. This certificate shall remain in effect unless revoked or cancelled in writing. I also certify that if the tangible personal property is withdrawn for use other than for resale, lease or rent, that I will report the transaction to the SC Department of Revenue as a withdrawal from stock and pay the tax thereon based upon the reasonable and fair market value, but not less than the original purchase price. Furthermore, I understand that by extending this certificate that I am assuming liability for the sales or use tax on transactions between me and your firm.

TO: \_\_\_\_\_  
(Seller's Name)

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

KIND OF BUSINESS ENGAGED IN BY PURCHASER \_\_\_\_\_

ITEMS SOLD, LEASED OR RENTED BY PURCHASER \_\_\_\_\_

\_\_\_\_\_  
(Purchaser's Business or Firm Name) (Print Name of Owner, Partner or Corp. Officer)

\_\_\_\_\_  
(Street Address) (Signature of Owner, Partner or Corp. Officer)

\_\_\_\_\_  
(City) (State) (Zip Code) (Title)

\_\_\_\_\_  
(South Carolina Retail License Number, if not S.C. indicate state) (Date)

Client #

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