

State by State Exemption Certificate Guide



SALES TAX
INSTITUTESM

As of April 2025

Created with assistance from

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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.

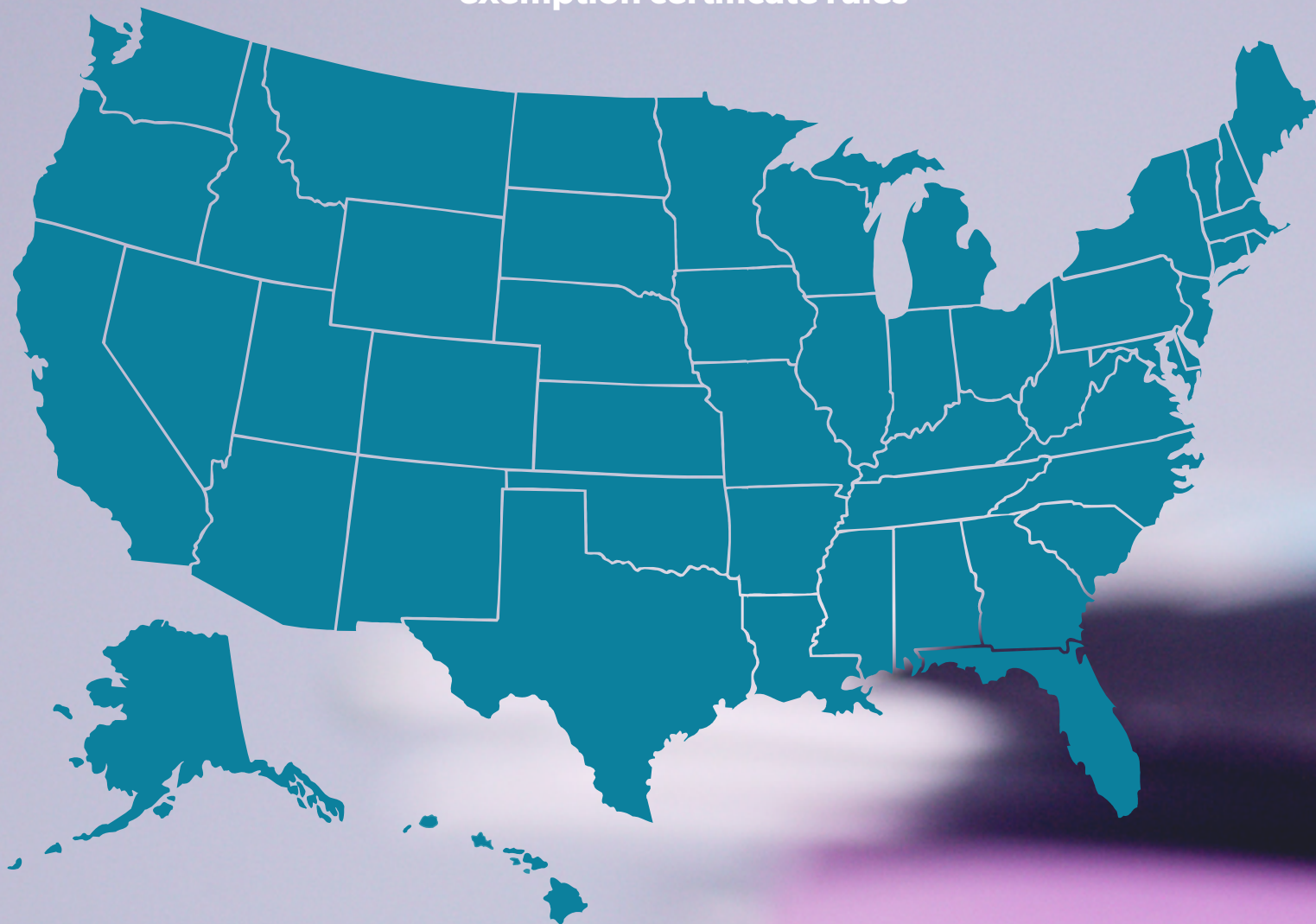
Some states use specific numbers and letters in their certificate number formats. These will be noted in the Certificate Number Formatting section as they will deviate from solely listing N's.

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](#)

CERTIFICATE NUMBER FORMATTING

CTNNNNNN

VALIDATION TOOL LINK

N/A

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

CERTIFICATE NUMBER FORMATTING

NNNNNNN-NNN-NNN

VALIDATION TOOL LINK

[Louisiana Certificate Validation](#)



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

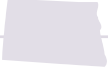
[E-595E](#) or [SST](#) or [MTC Multi-Jurisdictional](#)

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