

ARIZONA

Resellers: A sales tax exemption is allowed for companies purchasing for the purpose of resale. Arizona **companies** must complete the Arizona Form 5000A.

<http://www.azdor.gov/LinkClick.aspx?fileticket=38vSmaTTsko%3d&tabid=264&mid=868>

Non-Residents must complete the Arizona Form 5000.

<http://www.azdor.gov/LinkClick.aspx?fileticket=hc4pFioHWp4%3d&tabid=264&mid=868>

Use in Manufacturing: There are NO exemptions allowed for use in Manufacturing.

Shipment out of State: There is NO exemption for US Companies shipping out of the state.

Foreign Companies shipping directly out of the Country must pay the sales tax. Buyer must submit the Arizona Form 5000 with other required export/shipping documents. Sales tax will be reimbursed upon receipt of required documentation. **(Requirements and Directions for submitting request for reimbursement is provided at the end of this document.)**

CALIFORNIA

Resellers: A sales tax exemption is allowed for companies purchasing for the purpose of resale. Buyer must submit form BOE-230.

<http://www.boe.ca.gov/pdf/boe230.pdf>

Use in Manufacturing: NO Exemption is allowed

Shipment out of State: Allowed if using a third party to ship out of the state. Sales tax must be paid and will be reimbursed upon receipt of required documentation.

(Requirements and Directions for submitting request for reimbursement are provided at the end of this document.)

INDIANA

Resellers: A sales tax exemption is allowed for companies purchasing for the purpose of resale. Exemptions will be allowed for qualified resellers with the completion of Indiana Form ST105

Use in Manufacturing: Exemptions will be allowed for qualified manufacturers (for purchases used directly in the manufacturing process) with the completion of the Indiana Form ST105.

<http://www.in.gov/dor/3504.htm> (Scroll down to select **ST-105**)

Shipment out of State: Sales tax must be paid and will be reimbursed upon receipt of required documentation. (Requirements and Directions for submitting request for reimbursement are provided at the end of this document.)

MISSOURI

Resellers: Exemptions will be allowed for the purchase for the purpose of resell. Buyer must complete the Missouri Form 149

Use in Manufacturing: Exemptions will be allowed for buyers in the state of **Missouri ONLY**. Buyer must complete the Missouri Form 149.

<http://dor.mo.gov/tax/business/sales/forms/149f.pdf>

Shipment out of State Shipment out of State: There is no exemption for out of state shipment when buyer takes possession in the state of Missouri.

NEW JERSEY

Resellers: A sales tax exemption is allowed for companies purchasing for the purpose of resale. New Jersey Buyers must submit the NJ Form ST3.

http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st3.pdf

Non-Residents must submit the NJ Form ST3-NR.

http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st3nr.pdf

Use in Manufacturing: Exemptions will be allowed for qualified manufacturers with the completion of the New Jersey Form ST4.

http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st4.pdf

Shipment out of State: Sales tax must be paid and will be reimbursed upon receipt of required documentation. (Directions for submitting request for reimbursement is provided at the end of this document.)

OREGON – NO STATE TAX IN THE STATE OF OREGON

PENNSYLVANIA

Resellers: A sales tax exemption is allowed for companies purchasing for the purpose of resale. Exemptions will be allowed for qualified resellers with the completion of Form REV-1220.

Use in Manufacturing: A sales tax exemption is allowed for companies purchasing for the purpose of Use in Manufacturing. Must complete the Form REV-1220.

Pennsylvania Form Rev-1220 access link:

http://www.revenue.state.pa.us/portal/server.pt/community/sales_use_tax/14702

Shipment out of State: There is NO exemption for US Companies shipping out of the state. If a buyer is shipping OUT OF THE COUNTRY, sales tax must be paid and will be reimbursed upon receipt of required documentation. **(Directions for submitting request for reimbursement is provided at the end of this document.)**

WYOMING

Resellers: A sales tax exemption is allowed for companies purchasing for the purpose of resale. Exemptions will be allowed for qualified resellers with the completion of Wyoming Streamlined Sales Tax form. Link to the form:

<http://revenue.state.wy.us/PortalVBVS/uploads/Exemption%20Certificate.Instructions.Matrix.pdf>

Use in Manufacturing: There is NO exemption allowed for Use in Manufacturing.

Shipment out of State: There is NO exemption for US Companies shipping out of the state. If assets are being shipped OUT OF THE COUNTRY, Sales tax must be paid and will be reimbursed upon receipt of required documentation. **(Directions for submitting request for reimbursement is provided at the end of this document.)**

DIRECTIONS FOR REQUESTING REIMBURSEMENT OF SALES TAX PAID:

If the purchased items are being **Shipped/Exported** directly out of the state/country, the **buyer must PAY THE TAX**. If the state allows it, the tax will be refunded with the submission of copies of the Commercial Bill of Lading (Export Documents may be required when shipping out of the country). **GoIndustry DoveBid must NOT be named as the shipper**. Request for refund and documentation must be received **within 30 days of the Invoice date**.

Refund request should be submitted to: GoIndustry DoveBid
Attn: Sales Tax Reimbursement
11425 Cronhill Drive, Suite A
Owings Mills, MD 21117

Documents may also be submitted via fax: Attn: Sales Tax Refunds 1-410-654-5876 or via email to salestax@go-dove.com.

NOTE: If documents are NOT submitted within 30 days of the invoice date, the buyer will be required to go directly to the state to request reimbursement.