



Important tax information when considering sales partner status

Sales tax is important to consider when choosing to become a sales partner. It can be a daunting subject, but don't worry! We will provide a few key definitions and two options to help you navigate the decisions you need to make.

DEFINITIONS

Sales tax - a consumption tax imposed by the state government on the sale of goods and services.

Reseller - a company or individual (merchant) that purchases goods or services with the intention of selling them rather than consuming or using them.

Resale certificate - a signed document that indicates the purchaser intends to resell the goods and collect and remit the sales tax as needed. It can be used to exempt transactions from sales tax.

OPTION ONE

Register for sales tax with at least one state

(typically the state in which you are physically located).

Tax implications:

1. Register for sales tax with at least one state via its specific website (see links attached).
2. After registration is complete, fill out and sign the state's resale certificate (see links attached).
3. Once ScanSource has your resale certificate, you will not owe sales tax to ScanSource unless orders are shipped into the following states: California, Connecticut, Hawaii, Illinois, Louisiana, Maryland, or Massachusetts.
Note: If you are registered in any of the above states and can provide a resale certificate from that specific state, then you will be exempt from tax for orders shipped to that state.
4. **IMPORTANT:** Once registered with a state for sales tax, you are typically obligated to collect and remit sales tax to the state on your sales to your customers. For further information, we recommend you ask your tax adviser.

OPTION TWO

Don't register for sales tax with any state

(we recommend you ask your tax adviser to determine your legal obligation).

Tax implications: You will owe sales tax to ScanSource on orders shipping into the following states:

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|---------------|----------------|
| Arizona | Maryland |
| California | Nevada |
| Connecticut | New Jersey |
| Florida | New York |
| Georgia | North Carolina |
| Hawaii | Pennsylvania |
| Illinois | South Carolina |
| Kansas | Tennessee |
| Louisiana | Texas |
| Massachusetts | Virginia |
| Michigan | Washington |
| Mississippi | |

STATE TAX REGISTRATION LINKS

- | | | | | |
|--------------------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------|
| Alabama | Hawaii | Michigan | North Carolina | Utah |
| Alaska* | Idaho | Minnesota | North Dakota | Vermont |
| Arizona | Illinois | Mississippi | Ohio | Virginia |
| Arkansas | Indiana | Missouri | Oklahoma | Washington |
| California | Iowa | Montana* | Oregon* | West Virginia |
| Colorado | Kansas | Nebraska | Pennsylvania | Wisconsin |
| Connecticut | Kentucky | Nevada | Rhode Island | Wyoming |
| Delaware* | Louisiana | New Hampshire* | South Carolina | |
| District of Columbia | Maine | New Jersey | South Dakota | |
| Florida | Maryland | New Mexico | Tennessee | |
| Georgia | Massachusetts | New York | Texas | |

*No state sales tax

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STATE RESALE CERTIFICATES

[Uniform Resale Multijurisdiction Certificate](#)

[Alabama Resale Certificate](#)

[Arizona Resale Certificate](#)

[Arkansas Exemption Certificate](#)

[California Resale Certificate](#)

[California Resale Certificate for Marketplace Facilitated Sales](#)

[Colorado Sales Tax Exemption Certificate](#)

[Connecticut Sales and Use Tax Exemption Certificate](#)

[District of Columbia Sales and Use Tax Certificate](#)

[Florida Annual Resale Certificate](#)

[Florida Exporters Exemption Certificate](#)

[Georgia Sales and Use Tax Certificate](#)

[Hawaii Resale Certificate for Goods](#)

[Hawaii Resale Certificate for Services](#)

[Idaho Sales Tax Resale or Exemption Certificate](#)

[Illinois Certificate of Resale](#)

[Indiana General Sales Tax Exemption Certificate](#)

[Iowa Sales Tax Exemption Certificate](#)

[Kansas Resale Exemption Certificate](#)

[Kentucky Resale Certificate](#)

[Louisiana Resale Certificate](#)

[Maryland Suggested Blanket Resale Certificate](#)

[Massachusetts Sales Tax Resale Certificate](#)

[Michigan Sales and Use Tax Certificate of Exemption](#)

[Minnesota Certificate of Exemption](#)

[Mississippi Statement of Resale](#)

[Missouri Sales and Use Tax Exemption Certificate](#)

[Nebraska Resale or Exempt Sale Certificate](#)

[Nevada Resale Certificate](#)

[New Jersey Resale Certificate](#)

[New Jersey Resale Certificate for Non-NJ Vendors](#)

[New York Resale Certificate](#)

[North Carolina Streamlined Sales and Use Tax Agreement](#)

[North Dakota Certificate of Resale](#)

[Ohio Sales and Use Tax Blanket Exemption Certificate](#)

[Oklahoma Sales Tax Exemption](#)

[Pennsylvania Exemption Certificate](#)

[Rhode Island Resale Certificate](#)

[Rhode Island Wholesale Resale Certificate](#)

[South Carolina Resale Certificate](#)

[South Dakota Streamlined Sales Tax Agreement](#)

[Streamlined Sales and Use Tax Agreement](#)

[Tennessee Blanket Certificate of Resale](#)

[Texas Sales and Use Tax Resale Certificate](#)

[Utah Exemption Certificate](#)

[Vermont Sales Tax Exemption Certificate](#)

[Virginia Sales and Use Tax Certificate of Exemption](#)

[Washington Seller Permit Example](#)

[West Virginia Certificate of Exemption](#)

[Wisconsin Sales and Use Tax Exemption Certificate](#)

[Wyoming Streamlined Sales and Use Tax Agreement](#)