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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

RESALE CERTIFICATE

ST-8A
(Rev. 4/4/16)
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:
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 Identification:

REJUVENATION
(Seller's Name)

2550 NW Nicolai Street	PORTLAND	OR	97210
(Street Address)	(City)	(State)	(Zip Code)

Purchaser's Identification and Acknowledgement:

Kind of Business Engaged in by Purchaser _____
Items Sold, Leased or Rented to Others by Purchaser _____

(Purchaser's Business or Firm Name)

(Street Address)

(City) (State) (Zip Code)

(South Carolina Retail License Number, if not S.C. indicate a valid retail license number and state)

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. I also certify that if the tangible personal property is withdrawn, used or consumed by the business or person withdrawing it (even if later resold), I will report the transaction to the SC Department of Revenue as a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 (See Regulation 117-309.17). This certificate shall remain in effect unless revoked or cancelled in writing. 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. (For additional information, See "Withdrawals From Stock, Merchant" section on reverse side).

(Print Name of Owner, Partner or Corp Officer)

(Signature of Owner, Partner, Member or Corp Officer)

(Date Certificate Completed)

(Title)

50101021

Notice to Purchaser: If a purchaser uses a resale certificate to purchase tangible personal property tax free which the purchaser knows is not excluded or exempt from the tax, then the purchaser is liable for the tax plus a penalty of 5% of the amount of the tax for each month, or fraction of a month, during which the failure to pay the tax continues, not exceeding 50% in the aggregate. This penalty is in addition to all other applicable penalties authorized under the law.

SALES TAX - A sales tax is imposed upon every person engaged or continuing within this state in the business of selling tangible personal property at retail.

USE TAX - A use tax is imposed on the storage, use, or other consumption in this state of tangible personal property purchased at retail for storage, use, or other consumption in this state.

TANGIBLE PERSONAL PROPERTY - "Tangible personal property" means personal property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses. It also includes services and intangibles, including communication, laundry and related services, furnishing of accommodations and sales of electricity, and does not include stocks, notes, bonds, mortgages, or other evidences of debt.

WITHDRAWAL FROM STOCK, MERCHANTS - (Regulation 117-309.17): To be included in gross proceeds of sales is the money value of property purchased at wholesale for resale purposes and subsequently withdrawn from stock for use or consumption by the purchaser.

The value to be placed upon such goods is the price at which these goods are offered for sale by the person withdrawing them. All cash or other customary discounts which he would allow to his customers may be deducted; however, in no event can the amount used as gross proceeds of sales be less than the amount paid for the goods by the person making the withdrawal.

ADDITIONAL INFORMATION

(1) A valid S.C. retail license number is comprised of 9 digits. The printed license contain the words "Retail License" in bold printed at the top of license.

(2) **The following are examples of numbers which are not acceptable for resale purposes:** Social Security Numbers, Federal Employer Identification numbers and use tax numbers (example 040-88888-8). A South Carolina certificate of registration is simply for reporting of tax and not a retail license number. The words "certificate of registration" is printed at the top of the certificate.

(3) Another state's resale certificate and number is acceptable in this State. Indicate the other state's number on the front when using this form.

(4) A wholesaler's exemption number may be applicable in lieu of a retail license number. A South Carolina wholesaler's certificate will have the section 12-36-120(1) printed by the serial number.

Note: A copy of Form ST-8A, Resale Certificate, can be found at the Department's website (**dor.sc.gov**). It is not required that Form ST-8A be used, but the information requested on the form is required on any resale certificate accepted by the seller. To receive forms by Forms Request Line: Call 1-800-768-3676 OR (in Columbia) 898-5320. For further information about the use of resale certificates, see SC Revenue Procedure #08-2.