

## California Resale Certificate

**I HEREBY CERTIFY:**

1. I hold valid seller's permit number: \_\_\_\_\_

2. I am engaged in the business of selling the following type of tangible personal property:

\_\_\_\_\_

3. This certificate is for the purchase from \_\_\_\_\_ of the item(s) I have  
listed in paragraph 5 below. [Vendor's name]

4. I will resell the item(s) listed in paragraph 5, which I am purchasing under this resale certificate in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe use tax based on each item's purchase price or as otherwise provided by law.

5. Description of property to be purchased for resale:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

6. I have read and understand the following:

**For Your Information:** A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

NAME OF PURCHASER

\_\_\_\_\_

SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRESENTATIVE



PRINTED NAME OF PERSON SIGNING

TITLE

ADDRESS OF PURCHASER

\_\_\_\_\_

TELEPHONE NUMBER

(      )

DATE

**Form ST-105**State Form 49065  
(R5 / 6-17)Indiana Department of Revenue  
**General Sales Tax Exemption Certificate**

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft.** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

**Sales tax must be charged unless all information in each section is fully completed by the purchaser.** Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue. A valid certificate also serves as an exemption certificate for (1) county innkeeper's tax and (2) local food and beverage tax.

**Section 1 (print only)**

Name of Purchaser: \_\_\_\_\_

Business Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

Purchaser must provide minimum of one ID number below.\*

Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate.

TID Number (10 digits): \_\_\_\_\_ - LOC Number (3 digits): \_\_\_\_\_

If not registered with the Indiana DOR, provide your State Tax ID Number from another State

**\*See instructions on the reverse side if you do not have either number.**

State ID Number: \_\_\_\_\_ State of Issue: \_\_\_\_\_

**Section 2**Is this a ☐ blanket purchase exemption request or a ☐ single purchase exemption request? (check one)

Description of items to be purchased: \_\_\_\_\_

**Section 3**

Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)

- ☐ Sales to a retailer, wholesaler, or manufacturer for **resale** only.
- ☐ Sale of manufacturing machinery, tools, and equipment to be used directly in direct **production**.
- ☐ Sales to **nonprofit organizations** claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)
- ☐ Sales of tangible personal property predominately used (greater than 50 percent) in providing **public transportation** - provide USDOT Number. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a **school bus operator**, must provide their SSN or FID Number in lieu of a State ID Number in Section 1.
- USDOT Number: \_\_\_\_\_
- ☐ Sales to persons, occupationally engaged as farmers, to be used directly in production of **agricultural** products for sale.  
**Note:** A farmer not possessing a State Business License Number may enter a FID Number or a SSN in lieu of a State ID Number in Section 1.
- ☐ Sales to a **contractor** for exempt projects (such as public schools, government, or nonprofits).
- ☐ Sales to **Indiana Governmental Units** (agencies, cities, towns, municipalities, public schools, and state universities).
- ☐ Sales to the **United States Federal Government** - show agency name. \_\_\_\_\_  
**Note:** A U.S. Government agency should enter its Federal Identification Number (FID) in Section 1 in lieu of a State ID Number.
- ☐ Other - explain. \_\_\_\_\_

**Section 4**

I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.

I confirm my understanding that misuse, (*either negligent or intentional*), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Signature of Purchaser: Rachel Harding Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.  
**Seller must keep this certificate on file to support exempt sales.**



**Louisiana Resale Certificate**  
 Sales Tax Exemption  
 Certificate for Purchases for Resale  
*R.S. 47:301(10)*

Please print or type.

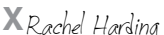
Purchaser Information			
Name of purchaser, as shown on the sales tax account Bright Market LLC dba FastSpring		Sales Tax Account Number (10 digits) 2469276-001	
Address 801 Garden St. Ste 201		Telephone	
City Santa Barbara		State CA	ZIP 93101
Purchaser's Type of Business Reseller of software, digital goods and services			
Description of purchaser's business activity or items sold:  Purchase for resale of software, and other digital goods and services			

I, the purchaser, certify that all materials, goods, merchandise, and services purchased from the seller named below are for resale as tangible personal property, either in the same form as purchased or to be added as a recognizable, identifiable, and beneficial component of a new product. I further certify that all tax-exempt purchases will be resold in the normal course of our business.

I understand that if I use any of the items other than for resale, I must pay sales tax at the time of use. If this purchase is later found to be subject to tax, I, the purchaser, assume full liability for the tax.

Seller Information		
Seller		
Address (Street & number or P.O. Box)		
City	State	ZIP

Any purchaser or agent who fraudulently signs this certificate without intent to use the taxable items for resale is subject to all the penalties provided for by Title 47 of the Louisiana Revised Statutes and collection will be pursued against the seller or purchaser for any taxes, penalties and interest due.

Purchaser's Declaration	
Name Rachel Harding	Title Global Tax Director
Signature 	Date (mm/dd/yyyy) 10/17/2022





# Form ST-4 Sales Tax Resale Certificate

Name of purchaser <b>Bright Market LLC dba FastSpring</b>	Account ID number or Federal ID number <b>SLS-16512964-004</b>	
Address <b>801 Garden St. Ste 201</b>		
City/Town <b>Santa Barbara</b>	State <b>CA</b>	Zip <b>93101</b>
Type of business in which purchaser is engaged: <b>Resale of software and digital goods and services</b>		
Type of tangible personal property or service being purchased (be as specific as possible): <b>Software and digital goods and services</b>		

Name of vendor from whom tangible personal property or services are being purchased:

Address	City/Town	State	Zip
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I hereby certify that I hold a valid Massachusetts Vendor's Registration, issued by the Commissioner of Revenue, pursuant to Massachusetts General Laws, Chapter 64H, section 7, and that I am in the business of selling the kind of tangible personal property or services being purchased under this certificate, and that I intend to sell such property or services in the regular course of my business.

**Signed under the penalties of perjury.**

Signature of purchaser <i>Rachel Harding</i>	Title <b>Global Tax Director</b>	Date <b>10/17/22</b>
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Check applicable box: ☐ Single purchase certificate ☒ Blanket certificate**Notice to Vendors**

1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.
2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.
3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.
4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.
5. The vendor must retain this certificate as part of his/her permanent tax records.

If you have any questions about the acceptance or use of this certificate, please contact: **Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.**

**Notice to Purchasers**

1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.
  2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to [mass.gov/dor](http://mass.gov/dor) and click on MassTaxConnect to complete an online application for registration.
  3. This certificate must be signed by and bear the name and address of the purchaser and his/her Account ID number or Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
  4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.
  5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.
  6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.
- Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.**

## Mississippi Resale Exemption Statement

Mississippi does not have a formal resale exemption certificate form. Instead, buyers purchasing products for resale must provide their MS use tax identification number to the Seller.

### Details of the Purchaser:

Bright Market LLC dba FastSpring  
801 Garden St. Ste 201  
Santa Barbara, CA 93101  
Use Tax Account ID: 1398-0791

Signed: *Rachel Harding*  
Title: Global Tax Director  
Date: 10/17/22



Department of Taxation and Finance  
New York State and Local Sales and Use Tax  
**Resale Certificate**

**ST-120**  
(6/18)

Name of seller	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code

Mark an **X** in the appropriate box: ☐ Single-use certificate ☐ Blanket certificate  
Temporary vendors must issue a single-use certificate.

**To the purchaser:**

You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

**Purchaser information – please type or print**

I am engaged in the business of \_\_\_\_\_ and principally sell \_\_\_\_\_  
(Contractors may not use this certificate to purchase materials and supplies.)

**Part 1 – To be completed by registered New York State sales tax vendors**

**I certify that I am:**

- ☐ a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is \_\_\_\_\_
- ☐ a New York State temporary vendor. My valid *Certificate of Authority* number is \_\_\_\_\_ and expires on \_\_\_\_\_

**I am purchasing:**

- ☐ **A.** Tangible personal property (other than motor fuel or diesel motor fuel)
- for resale in its present form or for resale as a physical component part of tangible personal property;
  - for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service; or
- ☐ **B.** A service for resale, including the servicing of tangible personal property held for sale.
- ☐ **C.** Restaurant-type food, heated food, or heated drink for resale.

**Part 2 – To be completed by non-New York State purchasers**

**I certify that I am** not registered nor am I required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction \_\_\_\_\_ and have been issued the following registration number \_\_\_\_\_ (If sales tax or VAT registration is not required and a registration number is not issued by your home jurisdiction, indicate the location of your business and write **not applicable** on the line requesting the registration number.)

**I am purchasing:**

- ☐ **D.** Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
- ☐ **E.** Tangible personal property for resale that will be resold from a business located outside New York State.

**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Type or print name and title of owner, partner, or authorized person of purchaser	
Signature of owner, partner, or authorized person of purchaser <i>Rachel Harding</i>	Date prepared

**Substantial penalties will result from misuse of this certificate.**

**COMMONWEALTH OF VIRGINIA  
SALES AND USE TAX CERTIFICATE OF EXEMPTION**

This certificate of exemption is for use exclusively by an OUT-OF-STATE DEALER who purchases tangible personal property in Virginia for immediate transportation out of the Commonwealth of Virginia in his own vehicle for resale outside this state. This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

To: \_\_\_\_\_ Date: \_\_\_\_\_  
Name of Supplier

\_\_\_\_\_  
Number and Street or Rural Route City, Town or Post Office State Zip Code

I the undersigned out-of-state dealer hereby certifies that the following items of tangible personal property purchased by me from the above named supplier are purchased by me for immediate transportation out of this Commonwealth in my own vehicle for resale outside Virginia.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name of out-of-state dealer \_\_\_\_\_

Trading as \_\_\_\_\_

Address \_\_\_\_\_  
Number and Street or Rural Route City, Town or Post Office State Zip Code

Name of state in which out-of-state dealer is licensed or registered \_\_\_\_\_

Virginia Account Number or Federal ID number \_\_\_\_\_

Kind of business engaged in by out-of-state dealer \_\_\_\_\_

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

Rachel Harding \_\_\_\_\_  
Signature Title

If the out-of-state dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign: if a partnership, one partner must sign: if an unincorporated association, a member must sign; if a sole proprietorship the proprietor must sign.

**Information for Virginia Supplier** - A separate Certificate of Exemption, properly executed by the out-of-state dealer, must be obtained from each out-of-state dealer by the Virginia supplier and attached to invoice covering each sale of items of tangible personal property to the out-of-state dealer for immediate transportation outside this state in the dealer's vehicle for resale outside the state. This Certificate must not be accepted by the Virginia supplier unless proof of the registration or license number held by the out-of-state dealer is furnished to the Virginia supplier

## WEST VIRGINIA CONSUMERS SALES AND SERVICE TAX AND USE TAX

WV/CST-280  
(Rev. 905)**EXEMPTION CERTIFICATE****CANNOT BE USED TO PURCHASE GASOLINE OR SPECIAL FUEL**

All sales of tangible personal property or taxable services are presumed to be subject to tax unless a properly completed Exemption Certificate or a Direct Pay Permit number is provided. Read instructions on reverse side before completing this certificate.

NAME OF VENDOR	DATE	CHECK APPLICABLE BOX:	
		<input type="checkbox"/> SINGLE PURCHASE CERTIFICATE	<input checked="" type="checkbox"/> BLANKET CERTIFICATE
STREET ADDRESS	CITY	STATE	ZIP CODE

**TO BE COMPLETED BY PURCHASER:** I, the undersigned, hereby certify that I am making an exempt purchase and hold a valid Business Registration Certificate:

Enter Tax Identification Number

2	3	8	1	-	1	3	6	7			
---	---	---	---	---	---	---	---	---	--	--	--

My principle business activity is resale of digital goods and services

I claim an exemption for the following reason (Check applicable box or boxes):

**PURCHASE FOR RESALE**

- ☒ Purchase of tangible personal property or taxable services for resale or for use in performing taxable services where such property becomes a component part of the property upon which the services are performed and will be actually transferred to the purchaser. WV Code § 11-15-9(a)(9)

**PURCHASE BY AN EXEMPT COMMERCIAL AGRICULTURAL PRODUCER**

- ☐ A. Purchase of tangible personal property or taxable services for use or consumption in the commercial production of an agricultural product. But **not** purchases for the construction of, or permanent improvement to real property or purchases of gasoline or fuel. WV Code § 11-15-9(a)(8)
- ☐ B. Purchase of propane for use in poultry houses for heating purposes. WV Code § 11-15-9(a)(18)

**TAX EXEMPT ORGANIZATIONS**

- ☐ A. **GOVERNMENT** - Purchases by governmental agencies and institutions of (1) the United States; (2) this State (including its local governments); and (3) any other State (and its local governments) which provides this same exemption to this State. Such purchases by government employees are not exempt unless they are on government business and are billed to and paid for directly by the government. Private persons doing business with government may not claim this exemption. WV Code § 11-15-9(a)(3)
- ☐ B. **CERTAIN NONPROFIT ORGANIZATIONS** - Purchases by a corporation or organization which has a current registration certificate and which is exempt from federal income taxes under section § 501(c)(3) or (c)(4) of the Internal Revenue Code. These organizations must meet all of the requirements set forth in WV Code § 11-15-9(a)(6). For information concerning these requirements refer to publication TSD-320. WV Code § 11-15-9(a)(6)
- ☐ C. **SCHOOLS** - Purchases by a school with its principal campus in this State which is approved by the State of West Virginia to award degrees and which is exempt from federal and state income taxes under section § 501(c)(3) of the Internal Revenue Code. WV Code § 11-15-9(a)(15)
- ☐ D. **CHURCHES** - Purchases of services, equipment, supplies, food for meals and materials directly used or consumed by churches which make no charge whatsoever for the services they render. The purchase must be paid for directly out of the church treasury. WV Code § 11-15-9(a)(5)

**PURCHASES OF CERTAIN SPECIFIC SERVICES AND TANGIBLE PERSONAL PROPERTY**

- ☐ A. Purchases of electronic data processing services and related software but **not** data processing equipment, materials and supplies. WV Code § 11-15-9(a)(21)
- ☐ B. Purchases of services by one corporation, partnership or limited liability company from another corporation, partnership or limited liability company **but only** when the entities are members of the same controlled group or related taxpayers as defined in Section 267 of the Internal Revenue Code. WV Code § 11-15-9(a)(23)
- ☐ C. Purchases of computer hardware and software directly incorporated into manufactured products; certain leases; electronic data processing service; computer hardware and software directly used in communication; educational software; internet advertising; high technology business services directly used in fulfillment of a government contract. WV Code § 11-15-9h
- ☐ D. Purchases of motion picture films, coin-operated video arcade machines and other video arcade games for any use upon which there will be a charge subject to sales tax. WV Code § 11-15-9(a)(32)
- ☐ E. Purchases by a licensed carrier of persons or property, or by a government entity, of aircraft repair, remodeling and maintenance services for an aircraft, engine or other component part of an aircraft, or purchases of tangible personal property that is permanently affixed as a component part of an aircraft as part of the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts, and purchases by a licensed carrier of persons or property, or by a government entity, of machinery, tools or equipment, directly used or consumed exclusively in the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts. WV Code § 11-15-9(a)(33)

**REVERSE SIDE OF EXEMPTION CERTIFICATE MUST BE COMPLETED TO BE CONSIDERED VALID**



I understand that this certificate may not be used to make tax free purchases of items or services which are not for an exempt purpose and that I will pay the Consumers Sales or Use Tax on tangible personal property or services purchased pursuant to this certificate and subsequently used or consumed in a taxable manner. In addition, I understand that I will be liable for the tax due, plus substantial penalties and interest, for any erroneous or false use of this certificate.

<b>NAME OF PURCHASER</b> Bright Market LLC dba FastSpring	<b>STREET ADDRESS</b> 801 Garden St. Ste 201	
<b>SIGNATURE OF OWNER, PARTNER, OFFICER OF CORPORATION, ETC.</b> <i>Rachel Harding</i>	<b>CITY</b> Santa Barbara	
<b>TITLE</b> Global Tax Director	<b>STATE</b> CA	<b>ZIP CODE</b> 93101

### GENERAL INSTRUCTIONS

An Exemption Certificate may be used only to claim exemption from tax upon a purchase of tangible personal property or services which will be used for an exempt purpose as stated on the front of this form.

A purchaser may file a blanket Exemption Certificate with the vendor to cover additional purchases of the same general type of property or service. However, each subsequent sales slip or purchase invoice evidencing a transaction covered by a blanket Exemption Certificate must show the purchaser's name, address and Business Registration Certificate Number for purposes of certification.

### INSTRUCTIONS FOR PURCHASER

To purchase tangible personal property or services tax exempt, you must possess a valid Business Registration Certificate and you must properly complete this Exemption Certificate and present it to your supplier. To be properly completed, all entries on this Exemption Certificate must be filled in.

Your Business Registration Certificate (and any duplicates) may be suspended or revoked if you or someone acting on your behalf willfully issues this certificate for the purpose of making a tax exempt purchase of tangible personal property and/or services that is not used in a tax exempt manner (as stated on the front of this form).

When property or services are purchased tax exempt with an Exemption Certificate, but later used or consumed in a non exempt manner, the purchaser must pay Sales or Use Tax on the purchase price.

The willful issuance of a false or fraudulent Exemption Certificate with the intent to evade Sales or Use Tax is a misdemeanor.

Your misuse of this Certificate with intent to evade the Sales or Use Tax shall also result in your being subject to:

**A penalty of fifty percent of the tax that would have been due  
had there not been a misuse of such certificate.**

This is in addition to any other penalty imposed by the Law.

In the event you make false or fraudulent use of this Certificate with intent to evade the tax, you may be assessed for the tax at any time subsequent to such use.

### INSTRUCTIONS FOR VENDOR

At the time the property is sold or the service is rendered, you must obtain from your customer this Certificate, properly completed, (or a Direct Pay Permit number issued by the West Virginia Department of Tax and Revenue), or the sale will be deemed a taxable sale, unless the property or service sold is exempt per se from Sales Tax. Your failure to collect tax on such taxable sale will make you personally liable for the tax, plus penalties and interest.

Additional information may be required to substantiate that the sale was for exempt purposes. In order for this Certificate to be properly completed, it must be issued by a purchaser who has a valid Business Registration Certificate and must have all entries completed by the purchaser.

A timely received certificate which contains a material deficiency will be considered satisfactory if such deficiency is subsequently corrected.

You must keep this certificate for at least three years after the due date of the last return to which it relates, or the date when such return was filed, if later.

You must maintain a reasonable method of associating a particular exempt sale to a customer with the Exemption Certificate you have on file for such customer.

### INSTRUCTIONS FOR VENDOR AND PURCHASER

If you, as vendor or as a purchaser, engage in any business activity in West Virginia without possessing a valid Business Registration Certificate (and you do not clearly qualify for an exemption), you shall be subject to a penalty in an amount not exceeding \$100 for the first day on which such sales or purchases are made, plus an amount not exceeding \$100 for each subsequent day on which such sales or purchases are made.

**Please begin using this Certificate immediately.**



Wyoming Sales Tax  
**Exemption Certificate**  
(see back of this form for instructions)

Tax must be collected on all sales of tangible personal property or taxable services unless an Exemption Certificate or Direct Pay Permit is furnished. Read instructions on back of form before completing this Certificate.

Issued to (Seller):		Date Issued:	
Street Address	City	State	Zip Code

To Be Completed By Purchaser: I, the undersigned, hereby certify that I am making an exempt purchase as follows:

Wyoming or Out of State Vendors sales/use tax license/registration number 24037077 Wyoming Non-licensed Rid

My principal business or activity is resale of digital goods and services

I claim an exemption for the following reason(s) (place an X in applicable box or boxes):

**Purchase For Resale:**

☒ 1. Purchases made for resale or taxable services for resale. (Licensed vendors only.)

**Purchase By Commercial Agricultural Producer:**

- ☐ 2. Purchase of farm implements.
- ☐ 3. Purchase of livestock kept for agricultural use or for resale or for profit, which includes, but is not limited to: horses, cattle, mules, asses, sheep, swine, llamas, bison, ostrich, emu, poultry, fish, and bees.
- ☐ 4. Purchase of power or fuel used directly in agriculture. Must be metered, stored, or separately accounted for to distinguish it from non-exempt power or fuel.
- ☐ 5. Purchase of feeds used in commercial feeding of livestock for marketing purposes. Also includes seeds, roots, bulbs, small plants, and fertilizer planted or applied to land, the products of which are to be sold or applied to land in a state or Federal crop set aside program.

**Purchase of Rolling Stock:**

- ☐ 6. Purchase of rolling stock including locomotives purchased by interstate railroads, aircraft purchased by interstate air carriers which are holders of valid United States Civil Aeronautics Board permits or authorities, and trucks, truck tractors, trailers, semitrailers, and passenger buses in excess of ten thousand (10,000) pounds gross vehicle weight which are purchased by common or contract carriers or which are operating in interstate commerce under exemption clauses in federal law if they are to be used in interstate commerce.

**Purchase Made By Persons Engaged In Manufacturing, Processing, Or Compounding:**

- ☐ 7. Purchases of tangible personal property for manufacturing, processing or compounding if that property becomes an ingredient or component of the final manufactured product and purchases of containers, labels, or shipping cases used for the tangible personal property so manufactured, processed, or compounded.
- ☐ 8. Purchase of power or fuel by a person engaged in the business of manufacturing or processing when the same is consumed directly in manufacturing or processing. Must be metered, stored, or separately accounted for to distinguish it from non-exempt power or fuel.
- ☐ 9. Qualifying manufacturing machinery used directly and predominantly in manufacturing by a NAICS qualified manufacturing company.
- ☐ 10. Purchase of power or fuel by a person engaged in the transportation business when the power or fuel is used in generating motive power for actual transportation purposes.
- ☐ 11. Purchases of fuel for use as boiler fuel in the production of electricity.

**Purchase By An Exempt Organization As Follows :**

- |   |  |
|---|--|
| <input type="checkbox"/> 12. *Qualifying religious or charitable organizations.                                   | <input type="checkbox"/> 16. Wyoming Joint Apprenticeship Training Programs. |
| <input type="checkbox"/> 13. *Qualifying Non-profit organizations providing meals or services to senior citizens. | <input type="checkbox"/> 17. Qualifying Wyoming Joint Powers Boards.         |
| <input type="checkbox"/> 14. United States Government.  | <input type="checkbox"/> 18. Qualifying Wyoming Irrigation Districts.        |
| <input type="checkbox"/> 15. State of Wyoming or its political subdivisions.                                      | <input type="checkbox"/> 19. Qualifying Wyoming Weed and Pest Districts.     |

**Purchase Made By Special Groups:**

- ☐ 20. Purchase made on the reservation by enrolled tribal members residing on the Wind River Indian Reservation.
- ☐ 21. Purchases of noncapitalized equipment and disposable supplies used in the direct medical or dental care of a patient.
- ☐ 22. Other: Specify: \_\_\_\_\_

Note: \* All exemptions marked with an asterisk requires prior approval from the Department of Revenue before taking this exemption. Evidence of prior approval is a Department of Revenue letter of authority. I understand that by signing this certificate I may make "tax free" purchases of tangible personal property or purchase taxable services which are for exempt purposes. I will pay sales or use tax on all tangible personal property used or consumed in a taxable manner. In addition, I understand that I will be liable for the tax due, plus substantial penalty and interest for any erroneous or false use of this certificate.

Name of Purchaser	Bright Market LLC dba Fastspring	Street Address	801 Garden St. Ste 201
Signature of Owner, Partner, Officer of Corporation, etc	<i>Rachel Harding</i>	City	Santa Barbara
Title: Global Tax Director		State	CA Zip 93103