





## INSTRUCTIONS REGARDING UNIFORM SALES TAX EXEMPTION CERTIFICATE – MULTI-JURISDICTIONAL

In order to comply with state and local sales tax law requirements, Uline must retain a properly executed exemption certificate from all of customers who claim a sales tax exemption. If Uline does not retain this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to Uline in a timely manner. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or contact the Uline Tax Department for additional assistance.

1. **Alabama:** This certificate may be used only when claiming a Packaging, Resale or Government exemption. To claim an Exempt Organization or Manufacturing exemption, submit a state issued Sales and Use Tax Certificate of Exemption (Form STE-1).
2. **Arizona:** This certificate may be used only when claiming a Packaging or Resale exemption and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022 and will be valid one year from the date on the certificate. Exempt Organizations must submit their state issued Exemption Letter. To claim a Manufacturing exemption, submit an Arizona Transaction Privilege Tax Exemption Certificate (Form 5000).
3. **California:** Protective Packaging and Labels are not generally considered Packaging for tax purposes. Packing List Envelopes must be sold "as is" to qualify for sales tax exemption. A Manufacturing exemption is not offered in California. Sales to nonprofit organizations are generally taxable (BOE Publication 18, Nonprofit Organizations).
4. **Colorado:** Submit a signed copy of your Colorado Sales Tax Exemption Certificate Multi-Jurisdiction (DR 0563).
5. **Florida:** The Department of Revenue does not accept out-of-state sales tax exemption certificates. Submit a copy of your state issued Resale Certificate or Exemption Certificate.
6. **Georgia:** The purchaser's home state registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.
7. **Illinois:** This certificate may be used when claiming a Packaging or Resale exemption only. Exempt Organizations must submit their state issued Exemption Letter. The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.
8. **Minnesota:** Labels are not generally considered Packaging for tax purposes. Packing List Envelopes must be sold "as is" to qualify for sales tax exemption. Minnesota allows an exemption for items used only once during production and not used again.
9. **New York:** The Department of Taxation and Finance does not accept the Uline Uniform Sales Tax Exemption Certificate. Submit a signed copy of your New York Resale Certificate or Exemption Certificate.
10. **North Dakota:** Exempt Organizations must submit their state issued Certificate of Exempt Status.
11. **Ohio:** Protective Packaging is not generally considered Packaging for tax purposes. Manufacturers may use their FEIN in Section 6 when claiming a Manufacturing Exemption. The Vendor License Number must be used to claim a Resale Exemption.
12. **Pennsylvania:** This certificate is valid as a Resale Certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3. To claim an Exempt Organization or Manufacturing Exemption, submit a Pennsylvania Exemption Certificate.
13. **Rhode Island:** To claim a Resale or Manufacturing Exemption, submit a signed copy of your Streamlined Sales and Use Tax Agreement, or your state issued Certificate of Exemption to claim an Exempt Organization Exemption.
14. **Texas:** Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions. The Packaging exemption is not offered in Texas per Sec. 151.302(c) Tax Code.
15. **Vermont:** Protective Packaging are not generally considered Packaging for tax purposes. Sales of packing, packaging or shipping materials to retail stores are generally taxable because retail stores are neither manufacturers nor distributors per Reg. § 1.9741(16)-7.
16. **Washington:** The Department of Revenue does not accept the Uline Uniform Sales Tax Exemption Certificate. Submit a copy of your Washington Reseller Permit or Exemption Certificate.
17. **Wisconsin:** This certificate may be used only when claiming a Packaging or Resale exemption. Wisconsin does not permit this certificate to be used to claim any other type of exemption. Exempt Organizations must submit their state issued Certificate of Exempt Status or a Wisconsin Sales and Use Tax Exemption Certificate. To claim a Manufacturing exemption, submit a Wisconsin Sales and Use Tax Exemption Certificate (Form S-211 or S-211-SST).

Questions? We would be happy to help! Please call (888) 362-1909.



**Product Group Item Examples** \*This is a sampling of the types of items included in each group. It is not inclusive.\*

NAME	DESCRIPTION
Packaging Supplies	Boxes, bags, food service containers, mailers, mailing tubes, wrapping materials, gift wrap/ribbons, twist ties, butcher/freezer paper, plastic tubes & caps, drums, pails & lids, jars, jugs & bottles, wood pallets, wood cartons, carton staples, cushioning, peanuts, foam, vermiculite, CD hubs, shrink film/bags/bands, carry handles, packing tape  *Includes items detailed in Protective Packaging, Labels & Packing List Envelopes except CA, MN, OH & VT as detailed in instructions.*
Protective Packaging	Damage indicators, freeze/heat indicators, cold packs, twine & rope, plastic pads, honeycomb pallet runners, wood crates, anti-slip paper, honeycomb void fill, desiccants, dunnage bags, edge protectors, stretch wraps, marine/industrial shrink film, pallet covers & bands, poly sheeting, top sheeting, tarps, netting, strapping, strapping seals & buckles
Labels	Shipping & handling labels, DOT labels, laser labels, mailing labels
Packing List Envelopes	Packing list envelopes, special use envelopes, pouch tape
Facilities Maintenance	Traffic safety, parking & traffic signs, sign posts & bases, outdoor furniture, office furniture, chairs & stools, folding tables & chairs, file cabinets, American flags, state flags, foreign flags, fire extinguishers, light bulbs, mats, smoker's receptacles, ladders, grounds maintenance (ice melt, outdoor storage sheds & boxes, spreaders, dog waste systems, snow shovels, tool racks, trash pickers, asphalt pothole fillers), key holders & cabinets, pest control, extension cords, batteries, pressure washers & hoses, flashlights, tools, fire blankets, related parts & accessories
First Aid Supplies	First aid kits, other kits (e.g. bloodborne pathogen kits), bandages, gauze, medical tape, ice packs, cotton swabs, cotton balls, tongue depressors, over-the-counter medication, saline solution, sunscreen, related parts & accessories
Food & Drink	Coffee, tea, cocoa, creamers, sugar, candy, Gatorade, related items
Janitorial Supplies	Aerosols, brooms & dust pans, cleaners, spray bottles, mops, scouring pads, wipes/rags/paper/hand towels, towel dispensers, soap dispensers, sorbents & spill control, sweeping compound, tilt trucks, trash cans & recycling containers, vacuum/floor cleaner, ice melt floor cleaner, trash can liners, feminine hygiene products, hand sanitizer, toilet paper, air fresheners, baby changing stations, hand dryers, toilet seat covers & dispensers, plungers, urinal mats, screens & blocks, soaps w/out drug facts, facial tissue, related parts & accessories
Material Handling	Scales, dollies, lift tables, positioners & stackers, ramps, hand trucks, platform trucks, basket trucks, pallet trucks & pullers, related parts & accessories
Office Supplies	Restaurant operation supplies, literature displays, boards & easels, foam board, clocks & time clocks, shipping forms, paper/presentation/Tyvek envelopes, DVD's & CD's, DVD & CD cases/envelopes/sleeves, markers & highlighters, rubber bands, clipboards, raffle tickets, storage file boxes, ballot boxes, banker boxes, evidence boxes, badge lanyards, laminating machines & supplies, color Kraft paper, plotter paper, stamps, reusable shopping bags, breakroom supplies, related parts & accessories
Promotional Items	Blankets, duffel bags, framed prints, golf balls & towels, mugs, tumblers & water bottles, flashlights, hats & caps, clothing
Retail Operations	Price tags, retail labels (price tags, size labels, etc.), clothing racks & hangers, retail displays, store operations supplies, take-a-number system, shopping baskets & carts, crowd control barriers, money counters/sorters, register paper, lighted "Open" signs, related parts & accessories
Safety/Protection Gear	Gloves, safety glasses, dust masks & respirators, hearing protection, fall protection, lifting straps, work belts, lab coats, aprons, coveralls, rain suits, rubber boots, shoe & boot covers, hard hats, hi-vis & safety vests & accessories, hair nets, grounders & static control equipment, eyewash stations, safety dispensers, compliance centers, related parts & accessories
Specialty Tapes & Adhesives	Safety/reflective tape, warehouse tape, barricade tapes, duct tape, single/double coated tapes, foam tape, gaffers tape, high temperature tapes, protection tapes, other non-packaging & specialty tapes, Velcro/hook & loop tape, glue dots, adhesives, glues & epoxy
Tags	Paper, plastic & Tyvek tags, specialty tags, badges, wristbands, tag protectors
Warehouse Supplies	Storage cabinets & lockers, cutters, sealers, carton stands, machines, coolers, printers, carton tool, heat guns, shelving & racks, non-carton staples & staplers, stencils, warehouse safety, warehouse fans, carboys, moving kits, rosin paper, bungee cords & tie downs, dock boards, ramps, vinyl strip door kits, bumpers, dock lights, load bars, wheel chocks, storage bins, shelf bins, stackable bins, divider boxes, storage boxes, totes, wire & plastic containers, bulk containers, ingredient bins, organizers, crates, tape dispensers, glue dot dispensers, label dispensers, price tag guns, cable tie gun, blade dispensers, knives, plastic pallets, aluminum pallets, drum pumps, DOT placards, International placards, warehouse signage, warehouse labels, truck security seals, cable seals, cable ties, beaded security ties, related parts & accessories

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