



**BORDER STATES
UNIFORM SALE FOR RESALE CERTIFICATE**
Accepted in Arizona, California, New Mexico and Texas

This certificate is to be completed by the purchaser and furnished to the vendor who shall retain it. Incomplete certificates must not be accepted in good faith.

SELLER INFORMATION

Seller:

Street Address:

City, State, Country, Zip Code:

PURCHASER INFORMATION

1 Purchaser:

Street Address:

City, State, Country, Zip Code:

2 I am engaged in the business of

3 The property is purchased for resale and will be resold in the state(s) or country shown below for which I have valid business tax permit(s):

PERMIT/ IDENTIFICATION NUMBER

a State:

b State:

c country: UNITED STATES

d country: UNITED MEXICAN STATES

4 Description of the property being purchased:

5 Check the applicable box: Single Purchase Certificate Blanket Certificate

CERTIFICATION

I understand that if I make any use of the item other than retention, demonstration, or display while holding it for sale in the regular course of business, I must pay use tax in that state or country measured by the purchase price of such property or other authorized amount. I further understand it may be a criminal offense to give a seller a resale certificate for a taxable item which I know, at the time of purchase, is purchased for use rather than for the purpose of resale, lease or rental. I certify that these purchases are exempt per the appropriate laws of the state or country of purchase and that the information on this certificate is true, accurate and complete.

SIGNATURE OF PURCHASER _____

DATE _____

TITLE _____

INSTRUCTIONS

The four border states of Arizona, California, New Mexico and Texas, together with the United Mexican States have formed the Border States Caucus to work out programs to promote trade in the southwest region of the United States of America in accordance with the objectives set out under NAFTA. The Caucus has developed the attached certificate to simplify the transactions in accordance with the objective set out under the NAFTA Agreement in the border area. Businesses buying goods for resale in these states or the northern border strip and border region of Mexico which will be transported across state and/or national borders may use this certificate in lieu of a state resale certificate. Goods are materials and other tangible property. The certificate must be completed by the buyer and given to the seller. The seller must retain this document as part of its accounting records. The seller must not accept an incomplete document as it may be invalid. Similarly, the seller must insure the claim is applicable, that is, the type of goods fits the description of the purchaser's business and is likely for resale in that business. Laws vary by jurisdiction so that misuse of this certificate by a purchaser may be a criminal offense or a civil penalty. Regardless, all competent authorities of the respective jurisdictions will actively validate use of this certificate and vigorously pursue appropriate legal action for its misuse. If you believe this purchase is tax exempt for other reasons than resale, you must use the local state form to claim that exemption.

SELLER INFORMATION

Enter the name and address of the seller at the top of the form.

PURCHASER INFORMATION

1. Enter your business name and address exactly as shown on the State or Federal Business Tax Permit for the location of the business which is reselling these goods. "Business tax permit" means the license or registration provided by the jurisdiction for sales, transaction privilege, gross receipts or value added taxes. United States purchasers: enter both your state business permit number and your federal taxpayer identification number. The United States taxpayer identification number is either your Federal Employer Identification Number (FEIN) or your Social Security Number (SSN) if you do not have employees. The United Mexican States taxpayer identification number is the Federal Taxpayers Registry (RFC). The following describes the state taxes and their license or permit numbering which apply to this form:

State / Country	Type Of Tax	Type Of License / Permit / Number Issued
Arizona	Transaction Privilege Tax	Transaction Privilege Tax License
California	Sales Tax	Sales Tax License
New Mexico	Gross Receipts Tax	Taxpayer Identification Number
Texas	Sales Tax	Texas Taxpayer Number
United Mexican States	--	Federal Taxpayers Registry (RFC)
United States of America	--	Taxpayer Identification Number (TIN)

2. You must describe the nature of your business so the seller can determine that your purchase for resale is valid.
3. If you are purchasing goods for resale in more than one state or country, enter the name and permit number on the line provided for each jurisdiction. On lines 3a and 3b, enter the state and your permit or identification number of each state to which these goods are being shipped for resale. If you will be reselling these goods in more than two states, use another copy of this form for the additional state information.
 - On line 3c, if you are a United States business, enter your U.S. taxpayer identification number.
 - On line 3d, if you are a Mexican business, enter your Federal Taxpayers Registry.
4. Describe the goods being purchased.
5. Check the box indicating if this certificate applies to this single purchase or for a series of purchases. You may elect to file a blanket certificate if you will be buying the same material from the same vendor for resale at the same location over a period of time. Do not check this box unless you expect to make repeated purchases.
NOTE: Some states limit the length of period one certificate can cover. Call your local agent or tax authority for information.

CERTIFICATION

By completing and signing this certificate, you are attesting to the validity of the document. Buyers should understand that if they later use the property purchased for resale for their own use, it will be subject to local use or related taxes. Exemption certificates accepted by United States vendors from Mexican merchants must have a copy of their duly authorized Mexican Registration Form.