

**Important**—Certificate not valid unless completed.

### RESALE CERTIFICATE

**Check Applicable Block**  
Blanket   
Single Purchase

I hereby certify that \_\_\_\_\_  
Name of Business Address  
holds a valid Sales and Use Tax Permit, Account No. \_\_\_\_\_, issued pursuant to the sales and use tax law and is engaged in the business of selling, leasing or renting, industrial processing or manufacturing the following:

I further certify that the tangible personal property or digital property described herein which I shall purchase from:  
\_\_\_\_\_  
Name of Seller Address  
will be resold in the regular course of business, or leased or rented, as provided by Regulation 103 KAR 28:051, or used, as provided in KRS 139.470(11), in the manufacture or industrial processing of tangible personal property or digital property which will be resold. In the event any property purchased under this certificate is used for any purpose other than retention, demonstration or display while holding it for sale, lease or rental in the regular course of business, it is understood that I am required by law to report and pay the tax measured by the purchase price of such property. Description of property to be purchased:  
\_\_\_\_\_

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

\_\_\_\_\_  
Authorized Signature (Owner, Partner or Corporate Officer) Title  
\_\_\_\_\_  
Date

**CAUTION TO SELLER:** Contractors or other persons registered under a consumer number in the 900,000 series may not issue a resale certificate for any purchase. Sellers accepting certificates from such persons will be held liable for the sales or use tax.  
**NOTE:** Any person who makes improper use of this certificate is subject to such penalties as provided by law including the criminal provisions of KRS 139.990(1).

51A105 (12-09)



**DEPARTMENT OF REVENUE**  
Frankfort, Kentucky 40620