

# Peisner Johnson

## Acceptability of Home State

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This chart indicates whether a home state certificate is acceptable

State	4a. If the Manufacturer is not required to collect tax on its sales to the Distributor, can the Manufacturer accept a home state resale certificate as a form of documentation from the Distributor?	Comments
Alabama	Yes	
Arizona	Yes, if it contains the required information	
Arkansas	Yes	
California	No	
Colorado	Yes	
Connecticut	No	
District of Columbia	No	
Florida	Yes	
Georgia	Yes, provided the Distributor does not have nexus	
Hawaii	It is not a statutory requirement for the Manufacturer to collect the GET on its sale to Distributor. Whether the seller passes the tax forward to the customer is a matter of private contractual agreement. No documentation is required for the Manufacturer to accept from the Distributor	
Idaho	No	
Illinois	Generally no	
Indiana	No, but SSTP certificate with any state's registration number acceptable.	
Iowa	Yes, if required information is included	

# Johnson & Company

## Opinion Certificates as of 8/6/2014

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Not available in a ship to state if the issuer does not have nexus.

Citation	CCH ¶
<a href="#">Ala. Admin. Code r. 810-6-3-.35</a>	<a href="#">Alabama 60-340</a>
<a href="#">Transaction Privilege Tax Ruling TPR 95-13</a>	<a href="#">Arizona 60-340</a>
<a href="#">Ark. Reg. GR-5</a>	<a href="#">Arkansas 60-340</a>
<a href="#">18 Cal. Code Regs. §1706</a>	<a href="#">California 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">General Information Letter GIL 2007-31</a>	<a href="#">Colorado 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Conn. Gen. Stat. §12-407(a)(3)(A)</a> <a href="#">Steelcase, Inc. v. Commissioner</a>	<a href="#">Connecticut 60-340</a>
<a href="#">D.C. Code Ann. §47-2001(n)(1)</a>	<a href="#">District of Columbia 60-340</a>
<a href="#">Fla. Admin. Code. Ann. r. 12A-1.091(10)</a>	<a href="#">Florida 60-340</a>
<a href="#">Sales and Use Tax Policy for Third-Party Drop Shipment Transactions</a>	<a href="#">Georgia 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Haw. Reg. 18-237-13-02.01</a>	<a href="#">Hawaii 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">IDAPA 35.01.02.022</a>	<a href="#">Idaho 60-340</a>
<a href="#">Ill. Admin. Code tit. 86, §130.225</a>	<a href="#">Illinois 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Information Bulletin #57</a>	<a href="#">Indiana 60-340</a>
<a href="#">Iowa Admin. Code r. 701-18.55</a>	<a href="#">Iowa 60-340</a> <a href="#">Yetter Practical Analysis</a>

Kansas	Yes, or Kansas form ST-28M	
Kentucky	No, but SSTP certificate with any state's registration number acceptable.	
Louisiana	No	
Maine	No	
Maryland	N/A	
Massachusetts	No	
Michigan	Yes	
Minnesota	Yes, as long as it contains the required information	
Mississippi	No	
Missouri	Yes	
Nebraska	No	
Nevada	Yes	
New Jersey	Yes	
New Mexico	No	
New York	No	
North Carolina	No, but SSTP certificate with any state's registration number acceptable.	
North Dakota	Yes	
Ohio	Yes	
Oklahoma	Yes	

<a href="#">Kan. Stat. Ann. §79-3651(c)</a> <a href="#">Notice 07-03</a>	<a href="#">Kansas 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">103 Ky. Admin. Regs. 31:111-3</a>	<a href="#">Kentucky 60-340</a>
<a href="#">Revenue Ruling 05-006</a>	<a href="#">Louisiana 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Code Me. R. 301</a>	<a href="#">Maine 60-340</a>
<a href="#">Md. Regs. Code tit. 3, §03.06.01.14(l)</a>	<a href="#">Maryland 60-340</a>
<a href="#">Mass. Gen. Laws ch. 64H, §1</a> <a href="#">TIR 04-26</a>	<a href="#">Massachusetts 60-340</a>
<a href="#">Mich. Comp. Laws §205.54k</a>	<a href="#">Michigan 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Sales and Use Tax Fact Sheet No. 110</a>	<a href="#">Minnesota 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Miss. Sales Tax Reg. 35.IV.3.05</a>	<a href="#">Mississippi 60-340</a>
<a href="#">Letter Ruling LR 3726</a>	<a href="#">Missouri 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Neb. Rev. Stat. §77-2701.34</a>	<a href="#">Nebraska 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Nev. Rev. Stat. §372.155</a>	<a href="#">Nevada 60-340</a>
<a href="#">N.J. Admin. Code tit.18, §18:24-10.6(d)</a> <a href="#">Publication ANJ-10</a>	<a href="#">New Jersey 60-340</a>
<a href="#">N.M. Admin. Code tit. 3, §3.2.13.9</a> <a href="#">N.M. Admin. Code tit. 3, §3.2.201.13</a>	<a href="#">New Mexico 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">TSB-M-98(3)S</a>	<a href="#">New York 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Technical Bulletin 42-4</a>	<a href="#">North Carolina 60-340</a>
<a href="#">N.D. Cent. Code §57-39.4-18(1)(h)</a>	<a href="#">North Dakota 60-340</a>
<a href="#">Information Release ST 1989-01</a>	<a href="#">Ohio 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Okla. Admin. Code §710:65-13-200</a>	<a href="#">Oklahoma 60-340</a>

Pennsylvania	No	
Rhode Island	Yes	
South Carolina	Yes, if contains required information provided in SC Revenue Procedure 08-2	
South Dakota	No, but SSTP certificate with any state's registration number acceptable.	
Tennessee	No	
Texas	Yes, if the certificate provides all of the information required under Texas Administrative Code Rule 3.285 (d)(2).	
Utah	No, but SSTP certificate with any state's registration number acceptable.	
Vermont	Yes, if materially similar to the VT cert. Also accepts SSTP certificate with any state's registration number.	
Virginia	No	
Washington	Yes, if it contains the required information	
West Virginia	Yes, if it contains the required information	
Wisconsin	Yes, if it contains the required information	
Wyoming	Yes	

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<a href="#">Letter Ruling SUT 99-134</a>	<a href="#">Pennsylvania 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">R.I. Gen. Laws §44-18.1-18(A)(8)</a>	<a href="#">Rhode Island 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Revenue Ruling 98-8</a>	<a href="#">South Carolina 60-340</a>
<a href="#">S.D. Codified Laws §10-45-61</a>	<a href="#">South Dakota 60-340</a>
<a href="#">Tenn. Code. Ann. §67-6-102</a> <a href="#">Tenn. Comp. R. &amp; Regs. 1320-5-1-.96</a>	<a href="#">Tennessee 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">34 Tex. Admin. Code §3.285(d)</a>	<a href="#">Texas 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Private Letter Ruling 03-001</a>	<a href="#">Utah 60-340</a>
<a href="#">Vt. Code R. 1.9701(5)-3</a>	<a href="#">Vermont 60-340</a>
<a href="#">Ruling of Commissioner, P.D. 98-142</a>	<a href="#">Virginia 60-340</a>
<a href="#">Wash. Admin. Code §458-20-193(11)(h)</a>	<a href="#">Washington 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">W. Va. Code St. R. §11-15B-24(a)(8)</a>	<a href="#">West Virginia 60-340</a>
<a href="#">Sales and Use Tax Report No. 1-10</a>	<a href="#">Wisconsin 60-340</a> <a href="#">Yetter Practical Analysis</a>
<a href="#">Wyo. DOR Rule Ch. 2, §15(i)</a>	<a href="#">Wyoming 60-340</a>

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