



Peisner Johnson & Company
Acceptability of an SSTP Certificate with a Home State Number as of 8/6/2014

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This chart indicates whether an SST certificate with a home state number is acceptable in a ship to state if the issuer does not have nexus.

State	Is the SST certificate with a home state number a form of acceptable documentation in a ship to state if the issuer has no nexus?	Comments	Citation	CCH ¶
Alabama	No		Ala. Admin. Code r. 810-6-3-.35	Alabama 60-340
Arizona	Yes, if it contains the required information		Transaction Privilege Tax Ruling TPR 95-13	Arizona 60-340
Arkansas	Yes		Ark. Reg. GR-5	Arkansas 60-340
California	No		18 Cal. Code Regs. §1706	California 60-340 Yetter Practical Analysis
Colorado	No		General Information Letter GIL 2007-31	Colorado 60-340 Yetter Practical Analysis
Connecticut	State did not respond		Conn. Gen. Stat. §12-407(a)(3)(A) Steelcase, Inc. v. Commissioner	Connecticut 60-340
District of Columbia	No		D.C. Code Ann. §47-2001(n)(1)	District of Columbia 60-340
Florida	No		Fla. Admin. Code. Ann. r. 12A-1.091(10)	Florida 60-340
Georgia	Yes	Effective August 1, 2011, the SST exemption certificate is a valid exemption certificate as long as it includes a resale exemption number from any state.	Sales and Use Tax Policy for Third-Party Drop Shipment Transactions	Georgia 60-340 Yetter Practical Analysis
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		Haw. Reg. 18-237-13-02.01	Hawaii 60-340 Yetter Practical Analysis
Idaho	No		IDAPA 35.01.02.022	Idaho 60-340
Illinois	State did not respond		Ill. Admin. Code tit. 86, §130.225	Illinois 60-340 Yetter Practical Analysis
Indiana	Yes		Information Bulletin #57	Indiana 60-340

Iowa	Yes		Iowa Admin. Code r. 701-18.55	Iowa 60-340 Yetter Practical Analysis
Kansas	Yes (Kansas form PR-78SSTA)		Kan. Stat. Ann. §79-3651(c) Notice 07-03	Kansas 60-340 Yetter Practical Analysis
Kentucky	Yes		103 Ky. Admin. Regs. 31:111-3	Kentucky 60-340
Louisiana	No		Revenue Ruling 05-006	Louisiana 60-340 Yetter Practical Analysis
Maine	No		Code Me. R. 301	Maine 60-340
Maryland	N/A		Md. Regs. Code tit. 3, §03.06.01.14(l)	Maryland 60-340
Massachusetts	No		Mass. Gen. Laws ch. 64H, §1 TIR 04-26	Massachusetts 60-340 Michigan 60-340 Yetter Practical Analysis
Michigan	Yes		Mich. Comp. Laws §205.54k	Minnesota 60-340 Yetter Practical Analysis
Minnesota	Yes, as long as it contains the required information		Sales and Use Tax Fact Sheet No. 110	Mississippi 60-340
Mississippi	No		Miss. Sales Tax Reg. 35.IV.3.05	Missouri 60-340 Yetter Practical Analysis
Missouri	No Answer, but indicated all certificates acceptable		Letter Ruling LR 3726	Nebraska 60-340 Yetter Practical Analysis
Nebraska	Yes		Neb. Rev. Stat. §77-2701.34	Nevada 60-340
Nevada	Yes		Nev. Rev. Stat. §372.155	New Jersey 60-340
New Jersey	Yes		N.J. Admin. Code tit.18, §18:24-10.6(d) Publication ANJ-10	New Mexico 60-340 Yetter Practical Analysis
New Mexico	No		N.M. Admin. Code tit. 3, §3.2.13.9 N.M. Admin. Code tit. 3, §3.2.201.13	New York 60-340 Yetter Practical Analysis
New York	No		TSB-M-98(3)S	North Carolina 60-340
North Carolina	Yes		Technical Bulletin 42-4	North Dakota 60-340
North Dakota	Yes		N.D. Cent. Code §57-39.4-18(1)(h)	Ohio 60-340 Yetter Practical Analysis
Ohio	Yes		Information Release ST 1989-01	Oklahoma 60-340
Oklahoma	Yes		Okla. Admin. Code §710:65-13-200	Pennsylvania 60-340 Yetter Practical Analysis
Pennsylvania	No		Letter Ruling SUT 99-134	Rhode Island 60-340 Yetter Practical Analysis
Rhode Island	Yes		R.I. Gen. Laws §44-18.1-18(A)(8)	South Carolina 60-340
South Carolina	Yes, if contains required information provided in SC Revenue Procedure 08-2		Revenue Ruling 98-8	South Dakota 60-340
South Dakota	Yes		S.D. Codified Laws §10-45-61	Tennessee 60-340 Yetter Practical Analysis
Tennessee	No. Only acceptable with TN registration number. Once, however, TN becomes a full SSTP member (expected 7/1/11), SSTP certificate acceptable.		Tenn. Code Ann. §67-6-102 Tenn. Comp. R. & Regs. 1320-5-1-.96	Texas 60-340 Yetter Practical Analysis
Texas	No		34 Tex. Admin. Code §3.285(d)	Utah 60-340
Utah	The purchaser must furnish his or her sales tax account number. Sellers may use the multi-state agreement's exemption form.		Private Letter Ruling 03-001	Vermont 60-340
Vermont	Yes		Vt. Code R. 1.9701(5)-3	Virginia 60-340
Virginia	No		Ruling of Commissioner, P.D. 98-142	Washington 60-340 Yetter Practical Analysis
Washington	Yes		Wash. Admin. Code §458-20-193(11)(h)	West Virginia 60-340
West Virginia	Yes		W. Va. Code St. R. §11-15B-24(a)(8)	Wisconsin 60-340 Yetter Practical Analysis
Wisconsin	Yes, if it contains Distributor's Home State registration number		Sales and Use Tax Report No. 1-10	Wyoming 60-340
Wyoming	Yes		Wyo. DOR Rule Ch. 2, §15(l)	

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