

### **\*\*\*North Dakota Resale and Tax Exempt Guidelines**

These guidelines are a brief overview of exemptions that pertain to stores in **STATE**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

<b>PURCHASER IS:</b>	<b>EXEMPTION</b>	<b>EXPLANATION/INFORMATION NEEDED</b>
<b>RESALE: ***RETAILER</b> Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <b>**Tires/Wheels must be sold in customer's normal course of business</b>	Y	<b>MUST</b> Obtain customer's Sales Tax Permit Number <b>Example:</b> XXXXX-XX or XXXXXX <b>***FEIN NUMBERS ARE NOT VALID FOR RESALE TRANSACTIONS</b>
<b>RESALE: OUT OF STATE</b>	Y	<b>MUST</b> Obtain customer's Home State Tax
<b>FEDERAL GOVERNMENT AGENCY</b> US Army, Navy, Air Force, Homeland Security, etc. <b>**See GSA Invoice Processing Document on KC</b>	Y	Official government vehicles only <b>*MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.</b>
<b>FOREIGN DIPLOMAT</b> Agents/Consulates from foreign countries	Y	<b>MUST</b> obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
<b>NON-PROFIT ORGANIZATIONS</b> Religious, Charitable & Nonprofit Organizations		<b>MUST</b> obtain copy of the Certificate of Exemption Status from state of North Dakota
<b>AGRICULTURAL</b> Farm/Ranch	N	<b>ALL</b> purchases made by Farms/Ranch are <b>TAXABLE</b>
<b>LOCAL AND STATE GOVERNMENT AGENCIES</b> POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	Y	Official government vehicles only <b>*MUST be purchased with government funds – NO cash or personal checks/credit/debit cards allowed</b>
<b>PUBLIC TRANSPORTATION COMMON CARRIER</b> Transportation companies for hire	N	<b>ALL</b> purchases made by Common Carrier are <b>TAXABLE</b>
<b>MONTANA RESIDENT</b> Sales to person who resides in the state of Montana	Y	<b>MUST</b> be current resident of Montana. Purchase must exceed \$50.00