



*****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.

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