1350

dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

RESALE CERTIFICATE

ST-8A
(Rev. 6/22/23)
5010

Need to verify a Retail License number? Visit **dor.sc.gov/verify-a-retail-license**.

Notice To Seller:

It is presumed that all sales are subject to Sales Tax until the contrary is established. The burden of proof is on the seller that the sale of tangible personal property is not a retail sale. However, if the seller receives a resale certificate signed by the purchaser stating that the property is purchased for resale, the liability for the Sales Tax shifts from the seller to the purchaser.

This certificate is intended for use by licensed retail merchants purchasing tangible personal property for resale, lease or rental purposes. To be valid, the following conditions must be met:

1. The resale certificate presented to the seller by the purchaser contains all the information required by the SCDOR and has been fully and properly completed.
2. The seller did not fraudulently fail to collect or remit the tax, or both.
3. The seller did not solicit a purchaser to participate in an unlawful claim that a sale was for resale.

The seller must maintain a copy of this certificate to substantiate the exemption in the event of an audit. This certificate is not valid if it does not meet the above requirements, and the seller remains liable for the tax.

Seller's Information:

McCall Industrial Supply LLC			
Name			
6372 W Contractors Street	Boise	Idaho	83709
Address	City	State	ZIP

Purchaser's Information and Acknowledgement:

Type of business: Distribution

Type of items sold, leased or rented to others: Industiral Supplies

McCall Industrial Supply LLC	6372 W Contractors Street		
Business name	Street Address		
114936794	Boise	Idaho	83709
South Carolina Retail License Number If not SC, indicate a valid retail license number and state.	City	State	ZIP

As the purchaser, I certify that I am engaged in the business of selling, leasing or renting tangible personal property of the kind and type sold by your business. I also certify that if the tangible personal property is withdrawn, used or consumed by the business or person withdrawing it (even if later resold), I will report the transaction to the SCDOR as a withdrawal from stock and pay the tax based upon the reasonable and fair market value, but not less than the original purchase price. For more information, see Regulation 117-309.17, available at **dor.sc.gov/policy**. This certificate shall remain in effect unless revoked or canceled in writing. Furthermore, I understand that by extending this certificate, I am assuming liability for the Sales or Use Tax on transactions between your business and me.

Steve Pierce	Steve C Pierce
Print name of owner, partner or officer	Signature of owner, partner, or officer
11/15/2024	
Date certificate completed	Title

50101039

Notice to Purchaser: If a purchaser uses a resale certificate to purchase tangible personal property tax free which the purchaser knows is not excluded or exempt from Sales Tax, then the purchaser is liable for the tax plus a penalty of 5% of the amount of the tax for each month, or fraction of a month, during which the failure to pay the tax continues, not exceeding 50% in the aggregate. This penalty is in addition to all other applicable penalties authorized under the law.

Sales Tax: Sales Tax is imposed on all retailers within South Carolina and applies to all retail sales of tangible personal property within the state. Retailers making sales of tangible personal property in South Carolina are required to remit the Sales Tax to the SCDOR.

Use Tax: Use Tax is imposed upon the consumer of tangible personal property that is purchased at retail for use, storage, or consumption in South Carolina. The Use Tax applies to purchases from out-of-state retailers.

Tangible Personal Property: Tangible personal property means property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses. It also includes services and intangibles, including communication, laundry and related services, furnishing of accommodations and sales of electricity, and does not include stocks, notes, bonds, mortgages, or other evidences of debt.

Withdrawal from Stock, Merchants: The money value of property purchased at wholesale for resale purposes and subsequently withdrawn from stock for use or consumption by the purchaser must be included in the gross proceeds of sales. See Regulation 117.309.17, available at **dor.sc.gov/policy**, for more information.

The value to be placed upon such goods is the price at which these goods are offered for sale by the person withdrawing them. All cash or other customary discounts allowed to their customers may be deducted; however, the gross proceeds of sales cannot be less than the amount paid for the goods by the person making the withdrawal.

1. A valid SC retail license number contains the words **Retail License** in bold printed at the top of the license and is comprised of 9 digits.

2. The following are not acceptable for resale purposes**:** Social Security Numbers, Federal Employer Identification numbers, and Use Tax registration numbers. A South Carolina certificate of registration (Use Tax registration number) is for reporting Use Tax and is not a Retail License number. **Certificate of Registration** is printed at the top of the certificate.

3. Another state's resale certificate and number is acceptable in this state. Indicate the other state and its number on the front when using this form.

4. A wholesaler exemption number may be applicable in lieu of a Retail License number. A South Carolina wholesale exemption certificate will have SC Code Section 12-36-120(1) printed by the serial number.

Note: You are not required to use the ST-8A, but the information requested on the form is required on any resale certificate accepted by the seller.
For more information about the use of resale certificates, visit **dor.sc.gov/policy/advisory-opinions-sales**.

Need to verify a Retail License number? Visit **dor.sc.gov/verify-a-retail-license**.