



Oregon Business Registry Resale Certificate

Oregon doesn't impose a general sales/use/transaction tax. An Oregon buyer who purchases goods outside Oregon for resale in the ordinary course of business may provide this certificate to an out-of-state seller of property as evidence that the buyer is registered to do business in Oregon.

The seller may accept this certificate as a substitute "resale certificate" for purposes of exempting the transaction from that state's sales/use/transaction tax, but isn't required to do so. **Not all states accept this form. Some states may require you to use their state-specific form or provide additional information.**

A. Purchaser information

Purchaser/business name	Oregon Business Registry number*
Purchaser/business address	Phone

This business' only physical location is in Oregon. ☐ Yes ☐ No

This business is engaged in selling the following type of tangible property:

**To verify the business registration, visit sos.oregon.gov/pages/index.aspx > Business > Find a Business > Business Name Search.*

B. Personal property information

Description of personal property to be purchased for resale:

I hereby certify that, in the regular course of my business operations, I will resell the item(s) listed in Part B above, which I am purchasing under this resale certificate in the form of tangible personal property. I will resell the item(s), not making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as described, I may owe use tax based on each item's purchase price or as otherwise provided by law.

Name of person signing for business	Title
Signature of person signing for business	Date