

Comptroller of Maryland *Serving the People* Peter Franchot, Comptroller

SPOTLIGHT ON MARYLAND TAXES

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Resale Certificates

A **resale certificate** is a written statement that you provide stating that the merchandise or taxable service you buy will be resold in a taxable sale or that it will be incorporated into tangible personal property or used in a service that will be taxed when it is sold. Although there is no specific form for a resale certificate, it must include a **signed statement** that the **purchase is intended for resale**, the **purchaser's name and address**, and the **purchaser's Maryland sales and use tax license number**.

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exempt materials used in production activities

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