

**RESALE CERTIFICATE  
GENERAL FORM 2**

(For use where the Purchaser is to give Certificate in Special Form when making purchases for projects where a building permit is required.)

To \_\_\_\_\_  
Name of Seller

\_\_\_\_\_  
Address of Seller

\_\_\_\_\_  
Date of this Certificate

\_\_\_\_\_  
City State Postal/ZIP Code

The undersigned hereby certifies the following under the penalties set forth in section 231-36, Hawaii Revised Statutes (HRS), as Purchaser or as an authorized agent or representative of the named Purchaser, pursuant to section 237-13(2)(F), HRS, and Hawaii Administrative Rules (HAR), relating to resale certificates and sales at wholesale:

That the Purchaser is the holder of Hawaii Tax Identification No. **GE** \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ under the General Excise Tax Law and subject to the taxing jurisdiction of the State.

That the nature and character of the Purchaser's business is:

\_\_\_\_\_  
\_\_\_\_\_

That until this Certificate is revoked by notice in writing it shall apply to all sales of tangible personal property which the Purchaser shall purchase from the Seller named above, except those orders as to which the Purchaser shall specify by notice in writing that this Certificate does not apply.

That all of the tangible personal property to which this Certificate applies will be used for purposes of resale, as set forth in section 237-4(a)(1), HRS, and section 18-237-4(a)(1), HAR; or for incorporation by the Purchaser into a manufactured product which will be sold, as set forth in section 237-4(a)(2), HRS, and section 18-237-4(a)(2), HAR; or for incorporation by the Purchaser (who is engaged in the contracting business or is subject to taxation the same as if engaged in the business of contracting) into a structure or other improvement on land as set forth in section 237-4(a)(4), HRS, and section 18-237-4(a)(4), HAR.

That when materials or commodities are purchased for incorporation into a structure or other improvement on land for which a building permit is required, the Purchaser will give notice in writing to the Seller as to this project, and those purchases shall be covered by a Special Form of resale certificate for each project. However, the Special Form shall not be required for purchases made for addition to general stock.

That the Purchaser, pursuant to section 237-13(2)(F)(i), HRS, and section 18-237-13-02(d)(2)(B), HAR, shall pay to the seller the amount of any additional tax imposed upon the seller with respect to any transactions covered by this certificate.

\_\_\_\_\_  
Name of Purchaser

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Address of Purchaser

\_\_\_\_\_  
Print Name of Signatory

\_\_\_\_\_  
City State Postal/ZIP Code

\_\_\_\_\_  
Title (Owner, Partner or Member, Officer, or Duly Authorized Agent) Date

*Seller should retain this Certificate for Seller's files. Do NOT send to the Department of Taxation.*