

**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.

**RESALE CERTIFICATE
SPECIAL FORM**
(For use singly or with General Form 2)

To _____
Name of Seller

Address of Seller

Date of this Certificate

City State Postal/ZIP Code

The undersigned hereby certifies the following under 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 Purchaser is engaged in the contracting business or is subject to taxation the same as if so engaged.

That until this Certificate is revoked by notice in writing, it shall apply to all sales of materials or commodities which the Purchaser shall purchase from the Seller named above in connection with that certain work or project identified below, except those orders as to which the Purchaser shall specify by notice in writing that this Certificate does not apply. The work or project is:

Brief description

Location, described by street address

Tax Map Key Number

Building Permit Number

That all the materials and commodities to which this Certificate applies will be incorporated into the finished work or project identified above and will remain in such finished work or project in such form as to be perceptible to the senses.

That the work or project identified above is one in which the Purchaser is engaged as a part of his or her contracting business, or one which renders the Purchaser liable to the same tax as if engaged in the business of contracting, as set forth in section 237-4(a)(4), HRS, and section 18-237-4(a)(4), HAR, and that it is not a federal cost-plus contract governed by the election provided for by section 237-13(3)(C), HRS.

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.