

**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.*