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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

RESALE CERTIFICATE

ST-8A (Rev 4/4/18) 5010

To be completed by purchaser and retained by seller.

Please do not send the certificate to SC Department of Revenue.

See instructions on back.

Notice To Seller:

Seller Identification:

50101021

It is presumed that all sales are subject to the tax until the contrary is established. The burden of proof is on the seller that the sale of tangible personal property is not a retail sale. However, if the seller receives a resale certificate signed by the purchaser stating that the property is purchased for resale, the liability for the sales tax shifts from the seller to the purchaser.

This certificate is intended for use by licensed retail merchants purchasing tangible personal property for resale, lease or rental purposes. To be valid, the following conditions must be met:

- 1. The resale certificate presented to the seller by the purchaser contains all the information required by the Department and has been fully and properly completed.
- 2. The seller did not fraudulently fail to collect or remit the tax, or both.
- 3. The seller did not solicit a purchaser to participate in an unlawful claim that a sale was for resale.

Seller must maintain a copy of this certificate to substantiate the exemption in the event of an audit. If this certificate does not meet the above requirements, it is not valid and the seller remains liable for the tax.

(Seller's Name)			
(Street Address)	(City)	(State)	(Zip Code)
Purchaser's identification and Ackno	wledgement:		
Kind of Business Engaged in by Purcha Items Sold, Leased or Rented to Others	iser 100 100 100	+ ALTOMOTIVE UP S. WHEELS/TIRES, SI	FITTEP ISPENSION + ACCESSORE
MAPSHSIDE MOTOPS (O. Purchaser's Business or Firm	Name)	329 SPA FOAD (Street A	ddress) SC 29418
105080534p		(City) (Sta	te) (左p Code)
(South Carolina Retail License Number, if not S.C license number and state)			
As purchaser, I certify that I am engage kind and type sold by your firm. I also business or person withdrawing it (ever withdrawal from stock and pay the tax original purchase price (See Regulation writing. Furthermore, I understand that transactions between me and your firm reverse side).	certify that if the tangible partification if later resold), I will report thereon based upon the an 117-309.17). This certification by extending this certification.	ersonal property is withdrawn the transaction to the SC reasonable and fair market cate shalf lemain in effect un te that I am assuming habili	wn, used or consumed by the Department of Revenue as a value, but not less than the nless revoked or cancelled in ity for the sales or use tax on
(Print Name of Owner, Partner or Corp Officer)	<u></u>	gnature of Owner, Partner, Membe	er or Corn Officer)
(Date Certificate Completed)		OWNER	