



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**RESALE CERTIFICATE**

**ST-8A**  
(Rev. 6/22/23)  
5010

dor.sc.gov

Need to verify a Retail License number? Visit [dor.sc.gov/verify-a-retail-license](http://dor.sc.gov/verify-a-retail-license).

**Notice To Seller:**

It is presumed that all sales are subject to Sales 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 SCDOR 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.

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

**Seller's Information:**

Name

Address

City

State

ZIP

**Purchaser's Information and Acknowledgement:**

Type of business:

Leasing

Type of items sold, leased or rented to others:

General EquipmentTime Payment Corp.200 Summit Dr. Suite 100

Business name

Street Address

099344800Burlington

City

MA

State

01803

ZIP

South Carolina Retail License Number

If not SC, indicate a valid retail license number and state.

As the purchaser, I certify that I am engaged in the business of selling, leasing or renting tangible personal property of the kind and type sold by your business. I also certify that if the tangible personal property is withdrawn, used or consumed by the business or person withdrawing it (even if later resold), I will report the transaction to the SCDOR as a withdrawal from stock and pay the tax based upon the reasonable and fair market value, but not less than the original purchase price. For more information, see Regulation 117-309.17, available at [dor.sc.gov/policy](http://dor.sc.gov/policy). This certificate shall remain in effect unless revoked or canceled in writing. Furthermore, I understand that by extending this certificate, I am assuming liability for the Sales or Use Tax on transactions between your business and me.

Filippo Guidi

Print name of owner, partner or officer

9/7/23

Date certificate completed

Signature of owner, partner, or officer

Treasurer

Title

50101039