



# Form ST-4 Sales Tax Resale Certificate

Name of purchaser Account ID number or Federal ID number

Address

City/Town State Zip

Type of business in which purchaser is engaged:

Type of tangible personal property or service being purchased (be as specific as possible):

Name of vendor from whom tangible personal property or services are being purchased:  
Williams-Sonoma DTC, Inc./Williams-Sonoma Stores, Inc.

Address	City/Town	State	Zip
3250 Van Ness Avenue	San Francisco	CA	94109

I hereby certify that I hold a valid Massachusetts Vendor's Registration, issued by the Commissioner of Revenue, pursuant to Massachusetts General Laws, Chapter 64H, section 7, and that I am in the business of selling the kind of tangible personal property or services being purchased under this certificate, and that I intend to sell such property or services in the regular course of my business.

I declare that the information provided herein is complete and accurate to the best of my knowledge. In addition, by signing this tax exemption form below, I am acknowledging and representing my understanding and acceptance of, and to be bound by, the additional tax terms and conditions set forth below.

<b>Signed under the penalties of perjury.</b> Signature of purchaser	Title	Date
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**Check applicable box:**  Single purchase certificate  Blanket certificate

### Notice to Vendors

1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.
2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.
3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.
4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.
5. The vendor must retain this certificate as part of his/her permanent tax records.

If you have any questions about the acceptance or use of this certificate, please contact: **Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.**

### Notice to Purchasers

1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.
2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to [mass.gov/dor](http://mass.gov/dor) and click on MassTaxConnect to complete an online application for registration.
3. This certificate must be signed by and bear the name and address of the purchaser and his/her Account ID number or Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.
5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.
6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.

**Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.**

## **Tax Terms & Conditions**

For purposes of these Terms and Conditions, "Customer" shall mean the buyer of the products referenced in this tax exemption form.

### **Taxes**

Customer shall comply with all applicable state laws including sales and use tax.

### **Indemnification**

Customer shall indemnify Williams-Sonoma DTC, Inc. ("WSDTC") or Williams-Sonoma Stores, Inc. ("WSS"), or any of its affiliates, subsidiaries, parent companies, directors, officers, employees and agents for any tax, interest and penalties that are assessed by a taxing or other governmental authority arising from or related to any failure on the Customer's part to collect and remit legally required tax on tax-exempt purchases.

### **Invoicing – Sales Tax Billing Errors**

If Customer is invoiced sales tax incorrectly, Customer shall claim a tax paid purchase (or similar) credit on their state specific sales tax return for those states which permit the claiming of such credits.

If Customer requires a sales tax refund related to any previous purchases from WSDTC or WSS, a written request including a statement of facts, along with all relevant supporting documentation (e.g., Resales Certificate, etc.), must be submitted within three (3) months of the original invoice date.

### **Audit Requirements**

Customer shall comply with all reasonable requirements and requests of Williams-Sonoma, Inc. ("WSI"), including but not limited to the submission of the state sales tax registration numbers for those states where Customer is sales tax registered and doing business.

In the event that WSI, WSDTC, WSS or any of their affiliates is subjected to any tax audits related to previous sales to the customer on a tax-exempt basis, customer will fully cooperate with WSI in providing all appropriate information, as well as any required documentation, in an effort to meet the tax audit requirements of all tax authorities.