



State	Resale Exemption Certificate Form				Resale Certificate by Advertising Agency Accepted
	State Form Accepted with That State's Registration Number	MTC Form Accepted with That State's Registration Number	Another State's Registration Number Accepted	Another State's Resale Certificate Accepted	
CA	Form BOE-230, Letter, Purchase Order, or Border States Uniform Sale for Resale Certificate Form	Y	N	N ⁽¹⁾	Y
IL	Form CRT-61	Y	Y	Y	Y
WI	Form S-211	Y	Y	Y	Y

* Self-administered local jurisdictions are not considered in the analysis.

Key

Y = Yes

N = No

N/A = State does not have the exemption.

BOE = Board of Equalization

Footnotes:

(1) The third party recipient of the printed items can provide a resale certificate.

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3 STATES SELECTED FOR ILLUSTRATIVE PURPOSES



State	Direct Mail Exemption Certificate Form Accepted by SSUTA States	Temporary Storage Exemption Certificate Form		Direct Pay Permit State Form	Promotional Materials Exemption Form
		State Form Accepted with That State's Registration Number	MTC Form Accepted with That State's Registration Number		
CA	N/A	N (Customer Letter is Acceptable)	N	Form BOE-400-DP	No State Specific Form (Must have an exemption certificate specific to printed sales message and retain U.S. postal receipts or bills of lading)
IL	N/A	Form CRT-62	N	Form ST-46	N/A
WI	Form S-211	Form S-211	N	Form S-101	Form S-211

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Key

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N = No

N/A = State does not have the exemption.

BOE = Board of Equalization

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3 STATES SELECTED FOR ILLUSTRATIVE PURPOSES



State	Federal Government	State Government	Religious, Charitable, & Educational Exempt State Form ⁽¹⁾	Qualifying 501(c)(3) Organizations Must Obtain an Exemption Certificate or Letter from the State
CA	Purchase Order on Federal Letterhead and Payment Direct from Federal Funds	N/A	N/A	Y (BOE Letter)
IL	No State-Specific Form	No State-Specific Form	Exemption Letter or Recording Entity's E-number	Y (Must obtain an E-number)
WI	Form S-211	Form S-211	Form S-211	Y

* Self-administered local jurisdictions are not considered in the analysis.

Key

Y = Yes

N = No

N/A = State does not have the exemption.

BOE = Board of Equalization

Footnotes:

(1) Religious, charitable, and educational exemptions from purchases are state-specific. Therefore, additional analysis may be needed before validating an exemption certificate from a religious, charitable, or educational entity.

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3 STATES SELECTED FOR ILLUSTRATIVE PURPOSES