

# LEVI STRAUSS & CO.

## NEW ACCOUNT SUBMISSION INTRUCTIONS

Dear Applicant, Thank you for your interest in Levi Strauss & Co. (LS&Co.). The checklist below will walk you through the application submission process. When submitting your application, please be sure to include all requested information - incomplete applications will not be reviewed or considered. Once you have completed all the components on the checklist, please return them via email to: applicant@levi.com.

### APPLICATION CHECKLIST APPLICATION CHECKLIST

- Retailer Profile (enclosed)**  
Please provide all requested information.
- LS&Co. Credit Application (enclosed)**  
Be sure that this form is filled out completely and is legibly signed by an officer or principal of the company. Applicants should retain a copy for their records.
- Financial Statements**  
Enclose complete financial statements, including an income statement and balance sheet. Also, please include a statement of cash flows and/or notes signed by a company officer or principal, if available. Depending on the length of time your business has been in operation, financial information should be submitted as follows:
  - In business more than two years: two most recent fiscal or annual year-end statements.
  - In business more than one, but less than two years: most recent fiscal or annual year-end statement and most recent quarterly statement.
  - In business less than one year: a current statement and a start-up statement.
- Blanket Resale Certificate (enclosed)**  
This document required for businesses located in states that have a sales tax. Complete the enclosed form or return the documentation requested regarding resale documentation. When filling out resale certificates be sure to include your state issued account number, your signature, and all other information requested on the form. Provide appropriate resale documentation for all the states you are licensed to do business in.
- Copy of Actual Resale Certificate**  
Include a clearly scanned copy of your actual resale certificate.
- Retail Store Visual Media**  
Please submit exterior & interior photographs of your store (refer to the enclosed Retail Store Visual Media Instructions sheet for details). If you have more than one retail store, please submit visuals for your most typical store -- this should be the location which you feel best represents the overall image of your stores.

Please note that individual processing times vary. We appreciate your patience while we review your application. You will receive a response from us once we have completed our assessment.

Regards,

New Accounts Team

## **RETAIL POLICIES STATEMENT UNITED STATES OF AMERICA AND U.S. TERRITORIES**

Levi Strauss & Co. (“**LS&Co.**”, “**we**” or “**us**”) sells or authorizes the sale of any product that is produced by, or with the authorization of LS&Co. or its affiliates or licensees, whether they bear LS&Co. trademarks or not (“**Products**”) to you or other retailers (“**you**” or “**Retailer**”) on an open account basis, subject to the LS&Co. Terms and Conditions of Sale, and limited to accepted purchase orders. We reserve the right to decline any purchase order and to discontinue our business relationship with you at any time. If you have an open account, this document includes LS&Co.’s policies of sale and describes the qualifications you must meet to purchase Products from us.

### **COMPLIANCE WITH REQUIRED POLICIES AND LAWS**

In addition to all laws, regulations and industry standards applicable to the operation of your business (collectively, “**Laws**”), in order to establish and maintain your account with LS&Co., you must comply with all the terms of this Retail Policies Statement, the LS&Co. Terms and Conditions of Sale and all other contractual terms between you and LS&Co., the most current version of all other LS&Co. policies applicable to your account, and any other non-elective policies governing advertising, retail funding, or other aspects of your relationship with LS&Co. (collectively, the “**Required Policies**”). The “Required Policies” can be found at the following web address: <https://bcom.levistrauss.com/termsAndConditions>, or will be provided to you by LS&CO. from time to time.

All Retailers shall comply with all applicable anti-bribery and anti-corruption laws, including the U.S. Foreign Corrupt Practices Act (“FCPA”), the UK Bribery Act 2010 (“UKBA”), and other anti-corruption and anti-bribery laws of countries in which Retailer does business. Retailers shall not engage in any activity that would cause LS&Co. or its personnel to be in violation of U.S. sanctions laws, regulations or orders. Each Retailer represents, warrants, and agrees that (i) neither Retailer nor any of its principals, owners or shareholders are, or will become, included on any other restricted party list maintained by any relevant government authority in the U.S., including the Office of Foreign Assets Control (OFAC) of the U.S. Department of the Treasury, the European Union, the United Kingdom or the United Nations, and (ii) Retailer will not employ, subcontract with, or otherwise transact or deal with any “Specially Designated Nationals” as defined, from time to time, in regulations issued by the OFAC, or with any other person or entity sanctioned by any relevant government authority in the U.S., the European Union, the United Kingdom or the United Nations.

Full compliance with the Required Policies and Laws is required to maintain an account in “**good standing.**” LS&Co. reserves the right to revoke certain account privileges, suspend or discontinue supply, or disqualify from, or revoke benefits associated with, any of the programs offered by LS&Co. (including LS&Co.’s Promotional Incentive Fund (“**PIF**”)), or terminate the business relationship with any account that is found or suspected to be not in good standing.

### **SCOPE OF POLICY**

These Policies specify how you sell LS&Co. Products. As described in the **MARKETING POLICIES** section of this document, additional permissions, marketing limitations and other restrictions apply with respect to certain types of Product sales including:

- Overstocked Product, remaindered Product or Product the customer decides not to renew or re-order (collectively, “**Clearance Inventory**”);
- Product included in a published list by LS&Co. that has been officially discontinued (collectively, “**Brand Discontinued Product**”)
- Made to order inventory (collectively, “**MTO Products**”);
- Non-first quality Products (second-quality, defective, out-of-specification or otherwise Non-standard merchandise, collectively “**Seconds**”); and

- Sales made through any store that sells off-price Products or Seconds that caters largely to discount shoppers (any, an “**Off-Price Channel**”).

### **APPROVED PRODUCT CHANNELS**

You may only sell Products through approved channels. Any retail location, warehouse club, online store, or other online intermediary from or through which you intend to offer Products must be approved by LS&Co. (any approved location, series of locations, dedicated or intermediary site, or other sales outlet, a “**Channel**”).

#### **Brick and Mortar Stores**

If you wish to sell Products through a physical store or chain of stores (any, a “**Brick and Mortar Channel**”) you must establish a retail account with LS&Co. Each Brick and Mortar location or series of locations must be approved.

#### **Online Sales**

If you wish to sell Products through any digital interface, including without limitation, mobile devices, social media or gaming platforms, online or mobile applications or other form of digital commerce you control or operate (any, an “**Online Channel**”), you must either:

- Have an existing LS&Co. account in good standing and apply to have LS&Co. review and approve any Online Channel through which you propose to sell Products; **or**
- Establish a new retail account and have LS&Co. review and approve any Online Channel through which you propose to sell Products, **and**
- If you wish to make Product available for sale from approved Online Channel through a third party platform, application, or marketplace (any, a “**Third Party Intermediary**”) you must get separate, prior written approval.

#### **Off-Price Sales**

If you wish to sell any Products, including Clearance Inventory, from or through an Off-Price Channel, you must:

- Have an existing account in good standing and apply in writing to have LS&Co. review and approve your proposal to separately offer Products through an Off-Price Channel; **or**
- Establish a new retail account with LS&Co. authorizing you to establish an Off-Price Channel.

#### **Warehouse Clubs**

If you wish to sell Products through a membership-based retail operation that offers limited quantity Products generally at a lower price than is available to the general public or a similar discount-based format (any, whether online or a brick and mortar location, a “**Warehouse Club**”) you must:

- Have an existing account in good standing and apply to have LS&Co. review your proposal to separately offer Products through a Warehouse Club; **or**
- Establish a new retail account with LS&Co. authorizing you to sell Product from or through a Warehouse Club.

#### **Fulfillment**

All customer fulfillment related to your account must directly originate from an approved Channel unless you have received separate written authorization from LS&Co. to use a third party fulfillment service. If you have received approval to receive Products at a centralized distribution center, said distribution center must be located within the Authorized Territories, any service provider approved by LS&Co. to assist you in the distribution activities shall be subject to the Required Policies and Laws applicable to your account, and you will be solely responsible for ensuring that this occurs.

### **APPROVED SELLING METHODS**

- You may only sell Products through approved Channels.
- You must obtain all Products directly from and through LS&Co. or our licensees.
- Your sales must originate from, and reach only, Approved Purchasers.

- You must ensure Approved Purchasers are located in the Authorized Territories.
- You must enforce the Quantity Limit when making Product sales.
- You must timely submit all applicable Sales Reporting.

### **Authorized Territories**

You **may not** sell, facilitate the sale of, or permit the sale of, Products, directly or indirectly, to any entity or person (including an Approved Purchaser), located outside of the United States or any United States Territory (collectively, the “**Authorized Territory**”).

- You are also prohibited from shipping, facilitating the shipment of, or permitting the shipment of Products, directly or indirectly, to any entity or person located outside of the Authorized Territory.
- If you operate any approved Online Channels, you will design the checkout process to include adequate technological safeguards to prohibit Product sales that involve shipments to any person or entity outside of the Authorized Territory or quantities that exceed the applicable Quantity Limits.

### **Approved Purchasers**

You may only sell Products to individual consumers who are purchasing them for their own use and enjoyment or as gifts (“**Approved Purchasers**”).

- You may not sell, directly or indirectly, to wholesalers, exporters, distributors, jobbers, agents, companies, or other persons or entities who are reasonably understood to be purchasing Products (in any condition, including Clearance Inventory, off-price Products or Seconds) for resale or other commercial use.
- Unless otherwise established in a separate agreement with LS&Co. this prohibition includes the sale of Products to other authorized LS&Co. Retailers, or parties affiliated with, related to, or controlled by LS&Co. Retailers).

### **No Bulk Sales**

You agree to use commercially reasonable efforts to use processes and fraud-detection tools to deny purchases, or flag for review, Product buying behavior that you suspect, know, or reasonably should know, is intended for resale or otherwise not ultimately destined for the personal consumption of the purchaser. Specifically, you agree to ensure that no person or entity (including an Approved Purchaser) is permitted to:

- Purchase more than a select number of Products (for any particular style however categorized – by five-digit Product code or otherwise - and irrespective of size, color, finish, quality, seasonality, closeout, irregularity or other Product trait, a Product or distressed Product’s “**Quantity Limit**”), and/or
- Purchase multiple Products at each Product’s Quantity Limit.

The current Quantity Limit of all Products is six (6). With notice, LS&Co. may decrease the Quantity Limit for any Product from time to time, or for a period of time. It is your responsibility to adjust your commercial practices to enforce a lower Quantity Limit for any Product, as determined by LS&Co.

### **Sales Reporting**

Unless otherwise agreed in a separate signed contract with LS&Co., you will provide us with sell through and performance data made available to other brands and manufacturers, as requested by LS&Co. from time to time.

## **ACCOUNT CONDITIONS**

You are responsible for any and all actions taken and purchases made via your accounts. You are entirely responsible for maintaining the confidentiality of your account information, and must notify us immediately by contacting your account representative if you believe the security of your account or any of your access credentials may have been compromised or would like to discuss any aspect of your account or these Required Policies, including applying for a new account or an Account Modification.

### **Account Changes**

All account authorizations are specific to the named applicant and specific approved Channel(s). Any proposed change in ownership, channel, location, financial status, or any other modifications to the status of your account or business (an “**Account Modification**”) is subject to LS&Co.’s specific, written, advance approval. We reserve the right to suspend Product shipments and suspend any other account privileges until such Account Modification is approved. LS&Co. is under no obligation to approve any proposed Account Modification or to review any proposed modification under any particular timeline. Allow at least sixty (60) days for LS&Co. to respond to any request to review any proposed Account Modification you may submit. If any proposed Account Modification is denied and you are not able to operate your Channel or Channels as originally approved, LS&Co. reserves the right to modify or terminate your account immediately without further notice.

- If you intend to change the ownership of your business (including changes of ownership within your family), the new owner(s) will be required to submit updated credit, financial and other relevant information to LS&Co. for review. If you are considering the sale of your business and are including your authorized LS&Co. account as an asset, it is your responsibility to inform any potential buyer of the contingent nature of your authorization and ensure that the prospective buyer knows it must apply for a new account relationship with LS&Co. and that approval is not assured.
- If you intend to change the location, size, name, or nature of any approved Channel (Online or Brick & Mortar) including the opening of a new Channel (a “**Proposed Change**”), such Proposed Change must be approved in advance by LS&Co. in writing or any commercial activity with respect to your account in the modified format shall be unapproved and contrary to the terms of the Required Policies.

### **Other Account Terms**

- No LS&Co. employee or agent has the authority to vary or waive any of the Required Policies and any effort to do so will be null and void.
- LS&Co. may terminate your access to any resource LS&Co. makes available to Retailers, including any online account, at any time and for any reason, including but not limited to account inactivity, your request, or violation or suspected violation of the Required Policies and Laws.
- LS&Co. reserves the right, in its sole discretion, to change or modify the Required Policies, at any time, effective upon notice to you.
- LS&Co. may make changes to the assortment or nature of Products offered to you through your account or other online Retailer resources, or to the applicable prices for any such Products, at any time, without notice.
- If any provision of the Required Policies is held by a court or other tribunal of competent jurisdiction to be void or unenforceable, that provision will be enforced to the extent permitted, and limited or eliminated to the minimum extent necessary and replaced with a valid provision that best embodies the intent of the provision, so that the Required Policies remain in full force and effect.

## **MARKETING POLICIES**

Any and all use of LS&Co. trademarks, logos, icons, product names, taglines, slogans and Product and lifestyle assets supplied by LS&Co. (collectively “**Marks and Brand Assets**”) may only be used subject to the Required Policies and Laws and in conformity with the **LS&Co. Brand Guidelines** incorporated herein. Note that these Marketing Policies relate to the use of LS&Co. Marks and Brand Assets, not specific promotional practices. As such, these Marketing Policies are reviewed separately from LS&Co.’s PIF Guidelines. If you have any questions regarding the PIF Guidelines, please connect with your sales representative.

### **LS&Co. Brand Guidelines**

These Guidelines apply to use of the Marks and Brand Assets in all locations, outlets, and in any and all promotional, advertising or reference materials across all media and throughout all mediums (including without limitation, online, mobile, email, text, social media platforms or in- games).

These Guidelines apply unless you have a signed agreement with LS&Co. that modifies them. By using the Marks and Brand Assets in whole or in part, you acknowledge that LS&Co. is their sole owner and you promise that you will not interfere with our rights, including challenging our use, registration of, or application to register such Marks and Brand Assets anywhere in the world, and that you will not harm, misuse, or bring into disrepute any of our Marks and Brand Assets. The goodwill derived from using any part of the Marks and Brand Assets inures to the benefit of and belongs to LS&Co. Except for the limited right to use the Marks and Brand Assets as restricted by these Guidelines, no other rights of any kind are granted, by implication or otherwise. If you have any questions regarding these guidelines, please talk to your account representative.

### **Use of the Marks and Brand Assets in Advertising**

Any use of the Marks and Brand Assets regardless of channel and whether online or offline must comply with the LS&Co. Brand Guidelines which may be updated from time to time.

### **Marketing Requirements**

- **You may** use the Marks and Brand Assets to identify you as an authorized Retailer and to identify Products you are authorized to sell.
- **You must** present all images of Products in high resolution and, if using Product imagery, may not alter, distort, or blur such images, or otherwise present LS&Co. or its branded Products in a poor light.
- **You must** follow any instructions or policies LS&Co. provides to you regarding the use of the Marks and Brand Assets, and you must give LS&Co. the opportunity, at its request, to review and approve or disapprove of your use of the Marks and Brand Assets in any promotional, advertising, or reference materials you create.
- **You must** use the most current Product and lifestyle imagery supplied by LS&Co. Any material that is purely seasonal in nature, whether supplied by LS&Co. or generated by you, must be removed from public display at the end of that season or immediately upon LS&Co.'s request.
- **You may** identify Clearance Inventory as "clearance" in-store (Brick & Mortar or online category or product page listings only), provided that:
  - any Product so identified, is described or displayed with as much specificity as possible (*i.e.*, by product category, style, and finish, and in a way that is sufficient to differentiate the clearance Product from any branded products that are not on clearance); and
  - you do not within six months re-order or renew sales of any Product that you have identified or shown as Clearance Inventory.
- **You may** identify Brand Discontinued inventory as "discontinued" in-store (Brick & Mortar or online category or product page listings only), provided that:
  - any Product so identified, is described or displayed with as much specificity as possible (*i.e.*, by product category, style, and finish, and in a way that is sufficient to differentiate the Brand Discontinued Product from any branded products that are not discontinued).

### **Marketing Prohibitions**

- **You may not** publicly advertise or otherwise promote Brand discontinued or Clearance Inventory as "discontinued" or in terms to that effect.
- **You may not** include LS&Co. Products in any general coupon offers or in any storewide events in any Channel with the exception of one storewide event (not to exceed fourteen days) per retail season.
- **You may not** use or register, in whole or in part, the Marks and Brand Assets, including any trademark, logo, icon, product name, tagline or slogan, or any variation thereof, as or as part of your business or company name, trade name, product name, or service.
- **You may not use**, in whole or in part, the Marks and Brand Assets or any variation thereof in connection with the sale or advertising of goods that are not our Products, including by selling non-Products in branded furniture or

displays, or within branded sections of any Product Channel, or in any way that implies to consumers that non-Products are authorized or sponsored by LS&Co. or its affiliates.

• **You may not** use an LS&Co. trademark or a Mark that is substantially similar as a second level domain name - for example: *501.com*.

• **You may not** use LS&Co. Marks or Brand Assets in any way, including in or as part of your approved Channels (including Online) near or in conjunction with any non-Products, or in any other way that could reasonably be perceived as denigrating LS&Co., our Products or reputation, as determined by us in our sole discretion. • **You may not** use any LS&Co. Marks & Brand Assets to advertise any store/site wide sale events.

• **You may not** use LS&Co. Marks or Brand Assets in any Channel (including Online Channels, on your social media site, or in conjunction with any promotion or display through a Third Party Intermediary) in any way that could imply LS&Co.'s affiliation with, or endorsement, sponsorship, or support of your Channel(s) or any other third party product or service.

• **You may not** manufacture, sell or give away promotional merchandise bearing the Marks or Brand Assets, such as T-shirts and mugs, unless you have a separate license agreement with us for that merchandise.

• **You may not** use any Marks or Brand Assets, or any reference to LS&Co. or to LS&Co. Products in order to advertise or promote Brand Discontinued Products, Clearance Inventory, Seconds, distressed Products or MTO Products. You may not circumvent this prohibition by, for example, using "original CA jeans-maker" or "original button-fly jeans" in connection with any distressed Product or any other Product at an Off-Price Channel unless express written approval has been granted by LS&Co., which approval may be revoked by LS&Co. at any time in its sole discretion.

- This prohibition against marketing of any Products in conjunction with any Off-Price Channel extends to any owned or third party media, including in your store windows or in emails and sales fliers.
- To the extent you operate an Off-Price Channel online, or operate a website for a Brick and Mortar Off-Price store, unless otherwise approved by LS&Co., you may not publish prices for any Products except:
  - To card-carrying "members" who are inside the physical store or logged in to the store's site, or
  - To consumers who have added a Product to their shopping carts and entered checkout, but then only with respect to the Product(s) in the shopping cart.

• **You may not** use the Marks or Brand Assets to advertise or make Products available through any of the means below unless express written approval has been granted by LS&Co., which approval may be revoked by LS&Co. at any time at our sole discretion. ○ Paid Search or Paid Display Ads

- Affiliate Marketing
- Social Media
- Store Windows & External Signs
- All Out-of-Home Marketing (Billboards, Vehicles, Public & Private Displays)
- Broadcast Marketing (TV, Radio, Podcasts & Like)
- Product Aggregators
- Third Party Intermediaries (Twitter, Google, Pinterest, Amazon Marketplace)

## Retailer Profile

RETAILER PROFILE	
<b>NAME</b>	
<b>ADDRESS 1</b>	
<b>ADDRESS 2</b>	
<b>CITY, STATE, ZIP</b>	

SECTION 1 LOCATION INFORMATION	
Total number of store locations that operate under the retail operation/name: <i>Please indicate "1" for a single-store operation.</i>	
If more than one store location: do all of the store locations have the same image? <i>Do all of your stores carry similar merchandise and target the same types of customers?</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
If no, please explain:	
Store days and hours of operation:	
Have you ever had a business relationship with LS&CO.?	<input type="checkbox"/> Yes <input type="checkbox"/> No <span style="margin-left: 20px;">If yes, please explain:</span>

SECTION 2 TYPICAL CUSTOMER PROFILE - Please check all that apply to your retail operation and any of its branches	
Your store primarily carries products for:	<input type="checkbox"/> Men <input type="checkbox"/> Women <input type="checkbox"/> Youth <input type="checkbox"/> Children <input type="checkbox"/> Infants
Your typical customer's age is:	<input type="checkbox"/> 13 - 19 <input type="checkbox"/> 20-25 <input type="checkbox"/> 26-34 <input type="checkbox"/> 35-49 <input type="checkbox"/> 50+

SECTION 3 BASIC RETAIL OPERATION INFORMATION	
STORE TYPE <i>Please check all that apply to your retail operation and any of its branches.</i>	
<input type="checkbox"/> Department <input type="checkbox"/> Junior Department <input type="checkbox"/> Chain <input type="checkbox"/> Big & Tall <input type="checkbox"/> Children <input type="checkbox"/> Sporting Goods	<input type="checkbox"/> Outdoor/Active <input type="checkbox"/> Surf/Skate <input type="checkbox"/> Western <input type="checkbox"/> Promotional Merchandise <input type="checkbox"/> General Merchandise <input type="checkbox"/> Uniform
<input type="checkbox"/> Army/Navy Surplus <input type="checkbox"/> Internet ("E-tailer") <input type="checkbox"/> Catalog/Mail Order <input type="checkbox"/> Closeouts/Irregulars <input type="checkbox"/> Specialty/Other	
If "Specialty/Other" please describe:	
What percentage of your retail business (if any) would you estimate to be: Closeouts <span style="margin-left: 50px;">Irregulars</span>	

ADVERTISING FORMAT(S) USED		
<input type="checkbox"/> Direct Mail <input type="checkbox"/> Bus Shelter <input type="checkbox"/> Statement Enclosures <input type="checkbox"/> Newspapers	<input type="checkbox"/> Billboards <input type="checkbox"/> Internet <input type="checkbox"/> Flyers <input type="checkbox"/> Magazines	<input type="checkbox"/> Radio <input type="checkbox"/> Television <input type="checkbox"/> Other
If "Other" please describe:		

INTERNET RETAILING	
Retailer e-mail address:	
Do you maintain a company website?	<input type="checkbox"/> Yes <input type="checkbox"/> No <span style="margin-left: 20px;">If yes, website address:</span>

SECTION 4		OTHER BRANDS CARRIED <i>Please list the top ten brands stocked by your retail operation and any of its branches (NOTE: apparel brands first)</i>	
1.		6.	
2.		7.	
3.		8.	
4.		9.	
5.		10.	

SECTION 5		RETAILER ADDRESS & CONTACT INFORMATION <i>Please provide address information for each of your store locations. Attach additional sheets if necessary</i>	
<b>HOME OFFICE ADDRESS &amp; CONTACT INFORMATION</b>			
Retail Store Name			
Business Owner/Officer's Name		Business Owner/Officer's Title	
Street Address			
City, State, Zip			
Phone Number		Fax Number	
E-mail		Location ID	
Date store opened			
Additional Contact Information			
Mall/Shopping Center Name (if applicable)			
<b>DISTRIBUTION CENTER/WAREHOUSE ADDRESS (ES)</b>			
<input type="checkbox"/> Check here if same as Home Office address above			
Street Address			
City, State, Zip			
Phone Number		Fax Number	
Date store opened			
Mall/Shopping Center Name (if applicable)			
<b>RETAIL STORE ADDRESS (ES)</b>			
<input type="checkbox"/> Check here if same as Home Office address above			
Street Address			
City, State, Zip			
Phone Number		Fax Number	
E-mail		Location ID	
Date store opened			
Additional Contact Information			
Mall/Shopping Center Name (if applicable)			
Store Hours of Operation <i>Please indicate am/pm</i>		Mon - Tues - Wed - Thurs - Fri - Sat - Sun -	

SQAURE FOOTAGE			
RETAIL SELLING FLOOR	sq ft	STOCKROOM / WAREHOUSE	sq ft

Please return this completed Profile, along with the remainder of your new account application to:  
 Levi Strauss & Co. | Attn: New Accounts | 1155 Battery Street | San Francisco CA 94111  
 If you have any questions, please e-mail us at [applicant@levi.com](mailto:applicant@levi.com)

# LEVI STRAUSS & CO.

## CREDIT APPLICATION

THE PERSON OR ENTITY APPLYING FOR CREDIT IS ALSO REFERRED TO AS APPLICANT IN THIS DOCUMENT.

CREDIT LIMIT REQUEST	\$
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BUSINESS AND/OR DBA NAME	
ADDRESS	
CITY, STATE, ZIP	
BUSINESS TELEPHONE/FAX	
E-MAIL ADDRESS	

LEGAL BUSINESS NAME			
WHEN DID THE BUSINESS BEGIN?		DUNS# (IF AVAILABLE)	

BILLING ADDRESS (IF DIFFERENT FROM BUSINESS ADDRESS)	
NAME	
ADDRESS	
CITY, STATE, ZIP	
AP Contact Person (Name, Phone, Email)	
Email Invoices To: (Print Invoices will be cancelled)	

FORM OF BUSINESS (PLEASE CHECK)		
<input type="radio"/> SOLE PROPRIETORSHIP	OWNER NAME	
<input type="radio"/> PARTNERSHIP	PARTNER NAME	
	PARTNER NAME	
<input type="radio"/> LIMITED LIABILITY COMPANY	STATE OF INCORPORATION	
	TAX I.D. #	
<input type="radio"/> CORPORATION	MEMBER NAME & TITLE	
	OFFICER NAME & TITLE	

TRADE REFERENCES			
NAME	CITY, STATE	PHONE #	ACCOUNT NUMBER

The submission of this application does not impose any obligation on Levi Strauss & Co. or any of its affiliates or subsidiaries to extend, or continue to extend, credit to the applicant. Any such extension or increase of credit shall be made at the sole discretion of Levi Strauss & Co. or any of its affiliates or subsidiaries.

## TERMS AND CONDITIONS

The following terms and conditions govern the credit application submitted to Levi Strauss & Co. or any of its U.S.-based affiliates (including, but not limited to, I Am Beyond LLC) (collectively, "LS&Co.") by an authorized U.S. and U.S. territories retailer ("Customer") for the purpose of purchasing LS&Co. products. These terms and conditions supersede and control any conflicting purchase order or other statement of Customer.

1. Customer's purchase order shall be subject to LS&Co.'s Terms and Conditions of Sale, which will be provided to Customer upon LS&Co.'s acceptance of a purchase order.
2. Orders for LS&Co.'s products are subject to credit approval by LS&Co. prior to acceptance and at the time of shipment.
3. LS&Co. has the right to cancel any purchase order or to delay any or all shipments if Customer fails to meet payment schedules or other credit or financial requirements established by LS&Co.
4. LS&Co. may, in its discretion, condition its acceptance of all or any portion of Customer's purchase orders upon the requirement that Customer cause to be issued to LS&Co., at Customer's expense, an irrevocable standby letter of credit that is directly advised through a bank acceptable to LS&Co. and in an amount acceptable to LS&Co.
5. LS&Co.'s standard payment terms are net 30 days from date of invoice for all products sold to Customer. If payment is not received when due, the Customer shall pay, in addition to the prices specified, a monthly charge equal to one and one-half percent (1½%) of the invoiced amount for each month during which the payment remains outstanding.
6. LS&Co. and Customer may conduct all purchase, sale and financial transactions via electronic data interchange ("EDI") in accordance with LS&Co.'s standard terms and conditions for EDI as well as its Terms and Conditions of Sale, which are incorporated in full by this reference.
7. LS&Co. reserves the right to changes these terms and conditions at any time without notice.

## DISCLOSURE STATEMENT

The information submitted on this application is correct to the best of the applicant's knowledge, and applicant intends it to be relied upon for the purpose of this application. If for any reason any change occurs which renders information provided in this application incorrect or misleading, applicant agrees to notify Levi Strauss & Co. by certified mail, return receipt requested within five (5) days of such change. Applicant authorizes Levi Strauss & Co. to make needed inquiries.

### APPLICANT

THE APPLICANT ATTESTS TO THE ACCURACY OF THE INFORMATION PROVIDED AND AGREES TO THE TERMS AND CONDITIONS AND DISCLOSURE STATEMENT CONTAINED HEREIN AND ON THE REVERSE SIDE. SHOULD COLLECTION ACTIONS OR LITIGATION BE INSTITUTED IN COLLECTION OF OUR DEBT, WE HEREBY AGREE TO PAY ALL REASONABLE COLLECTION COSTS, EXPENSES, ATTORNEY'S FEES, AND COURT COSTS INCURRED IN THE ENFORCEMENT OF THE OBLIGATION OF THE UNDERSIGNED.

<input type="checkbox"/> sign here	
<b>OWNER/OFFICER SIGNATURE AND TITLE (wet signature required)</b>	
Printed Owner/Officer Name and Title	<b>DATE</b>

## UNIFORM SALES & USE TAX RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales/use tax, subject to the instructions and notes on pages 2–6. The issuing Buyer and the recipient Seller have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time. This form was revised as of October 14, 2022.

Issued to Seller: \_\_\_\_\_

Address: \_\_\_\_\_

I certify that:

Name of Firm (Buyer): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

is engaged or is registered as a

Wholesaler

Retailer

Manufacturer

Seller

Lessor (see notes on pages 2–4)

Other (Specify) \_\_\_\_\_

and is registered for sales/use tax with the below-listed states and cities within which Seller would deliver purchases to Buyer and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. Buyer is in the business of wholesaling, retailing, manufacturing, leasing (renting), or selling the following:

Description of Business: \_\_\_\_\_

General description of tangible property or taxable services to be purchased from the Seller: \_\_\_\_\_

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AK/ARSSIC <sup>1</sup>		MO <sup>19</sup>	
AL <sup>2</sup>		NE	
AR		NV <sup>20</sup>	
AZ <sup>3</sup>		NJ	
CA <sup>4</sup>		NM <sup>5,21</sup>	
CO <sup>5,6</sup>		NC <sup>22</sup>	
CT <sup>7</sup>		ND	
FL <sup>8</sup>		OH <sup>23</sup>	
GA <sup>9</sup>		OK <sup>24</sup>	
HI <sup>5,10</sup>		PA <sup>25</sup>	
ID <sup>11</sup>		RI <sup>26</sup>	
IL <sup>5,12</sup>		SC	
IA		SD <sup>27</sup>	
KS <sup>13</sup>		TN <sup>28</sup>	
KY <sup>14</sup>		TX <sup>29</sup>	
ME <sup>15</sup>		UT	
MI <sup>16</sup>		VT <sup>30</sup>	
MT <sup>17</sup>		WA <sup>31</sup>	
MN <sup>18</sup>		WV <sup>32</sup>	

I further certify that if any property or service so purchased tax-free is used or consumed by Buyer so as to make it subject to sales/use tax, Buyer will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that Buyer may hereafter give to Seller, unless otherwise specified, and shall be valid until canceled by Buyer in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: \_\_\_\_\_

(Owner, Partner, or Corporate Officer, or other authorized signer of Buyer)

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## INSTRUCTIONS

In order to comply with state and local sales tax law requirements, the Seller must have in its files a properly completed exemption certificate from all of its customers (Buyers) who claim a sales/use tax exemption. If the Seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

Generally, a Buyer must be registered as a retailer for sales/use tax in states where the Buyer has sales/use tax nexus. The sales/use tax registration number for the state should be entered on this certificate in the box for that state. A Buyer has sales/use tax nexus in a state if the Buyer has physical presence in that state or has made sufficient sales to customers in that state to have sales/use tax economic nexus. The threshold of sales activity needed to establish sales/use tax economic nexus may differ by state. If the Buyer is entitled to claim a resale sales tax exemption or exclusion, the Buyer should complete the certificate and send it to the Seller at the time of purchase or as soon thereafter as possible. If the Buyer purchases tax free for a reason other than resale, ingredient or component exemption, the Buyer cannot use this form and must provide to the Seller the proper state exemption certificate for that specific exemption.

Caution: Misuse of this certificate by Buyer, Seller, lessor, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue or accept a certificate in some states or cities.

### Notes:

1. Alaska Remote Sellers Sales Tax Commission (ARSSTC): This certificate is valid as a resale certificate only if it contains the purchaser's name, address, signature and either the purchaser's ARSSTC Remote Reseller Certificate of Exemption number or the purchaser's resale certificate number issued by the local taxing jurisdiction. The purchaser should also provide a general description of the tangible personal property or taxable services that are being purchased from the seller. The purchaser's claim for exemption may be verified by calling the ARSSTC at 907-790-5300.
2. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
3. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
4. California:
  - a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
  - b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.
  - c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate in good faith.
  - d) A valid resale certificate is effective until the issuer revokes the certificate.
5. Colorado, Hawaii, Illinois, and New Mexico: these states do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
6. Colorado: Sellers should review 1 Code Colo. Regs. 201-1, Rule 39-26-105-3 (Documenting Exempt Sales) prior to accepting this form. The Colorado Department of Revenue collects and administers the state sales and use taxes and the sales and use taxes of certain cities, counties, and special districts (see department publication DR 1002). Use of this form (along with the other documentation required by department rule) is acceptable for taxes administered by the Colorado Department of Revenue. This form may not be accepted by self-collecting Colorado home-rule cities. Sellers are advised to contact those cities directly for further instruction.
7. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and regulations and administrative pronouncements pertaining to resale certificates. The good faith of the seller will be questioned if it has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property, as, for example, knowledge that the purchaser of particular merchandise (or service) is not engaged in the business of selling that kind of merchandise (or service).
8. Florida: Allows the Multistate Tax Commission's Uniform Sales and Use Tax Resale Certificate – Multijurisdiction for tax-exempt purchases for resale; however, the selling dealer must also obtain a resale

authorization number from the Florida Department of Revenue at [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates), or by calling 877-357-3725, and entering the purchaser's Florida *Annual Resale Certificate* number.

9. Georgia: a) The purchaser's state-of-registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.
- b) The certificate relieves the seller from the burden of proof on sales for resale if the seller acquires from the purchaser a properly completed certificate, taken in good faith, from a purchaser who:
- (i) Is engaged in the business of selling tangible personal property;
  - (ii) Has a valid sales tax registration number at the time of purchase and has listed his or her sales tax number on the certificate; and
  - (iii) At the time of purchasing the tangible personal property, the seller has no reason to believe that the purchaser does not intend to resell it in his or her regular course of business.
10. Hawaii: Allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no-tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
11. Idaho: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it complies with Idaho Code Section 63-3622(c).
12. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405 (Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale). Illinois does not have an exemption for sales of property for subsequent lease or rental, except as follows: (i) a motor vehicle that is used for automobile renting subject to the Automobile Renting Occupation and Use tax Act (35 ILCS 120/2-5(7)) and (ii) merchandise that the purchaser certifies is purchased to be rented subject to the Rental Purchase Agreement Occupation and Use Tax Act (35 ILCS 120/2-5(43)). Buyers purchasing items for lease or rental that meet either of these two exceptions should not use this Uniform Sales and Use Tax Resale Certificate, but instead must provide to Sellers proof of registration for the Automobile Renting Occupation and Use Tax or the Rental Purchase Agreement Occupation and Use Tax, as appropriate, and, in the case of the Rental Purchase Agreement Occupation and Use Tax, should use Form ST-261 (Exemption Certificate for Property Subject to Rental Purchase Agreement Tax). The use of this certificate for claiming resale purchases of services does not have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine whether the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

13. Kansas: Purchaser must enter a valid Kansas Registration Number issued by the Kansas Department of Revenue. Exemption certificates must be obtained from the purchaser at the time of the sale, but no later than 90 days subsequent to the date of sale. This resale certificate may only be used as a resale exemption certificate or ingredient or component part exemption certificate. This resale certificate may not be used by contractors to purchase materials without sales tax. This resale certificate may not be used by Manufacturing Companies to purchase machinery and equipment without sales tax. See Kansas Certificate ST-201. This resale certificate need not be renewed or updated when there is a recurring business relationship between the buyer and seller. A recurring business relationship exists when a period of no more than 12 months elapses between sales transactions. This resale certificate cannot

be used by contractors to purchase labor services from other contractors without tax.

14. Kentucky: a) Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of admissions. b) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270.
- c) The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
15. Maine: This state does not have an exemption for sales of property for subsequent lease or rental. This certificate is not valid for use by manufacturers purchasing tangible personal property that becomes an ingredient or component part of a product manufactured by the manufacturer. Please use Maine's Industrial Users Exemption Certificate (ST-A-117).
16. Maryland: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Md Tax – Gen §11-408(b). All claims for the resale exclusion, even those made with this certificate, must include the Buyer's Maryland sales and use tax registration number. Certificates without a Maryland sales and use tax registration number will not be honored by the State. However, in lieu of a sale and use tax registration number, sellers may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland sales and use tax registration numbers, exemptions, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at [www.marylandtaxes.gov](http://www.marylandtaxes.gov).
17. Michigan: Blanket certificates are effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. A seller who receives and maintains a record of a properly completed certificate is not generally liable for sales or use tax on the transaction, even if a purchaser improperly claims an exemption. There are certain limited situations in which a seller can be liable for the tax, such as those involving fraud on the part of the seller. For more information, see revenue Administrative Bulletin (RAB) 2016-14.
18. Minnesota: Purchaser's Minnesota tax identification number should be inserted into the row labeled "MN" in the state chart on page 1. If purchaser does not have a Minnesota tax identification number, the following are acceptable:
- Purchaser's tax identification number issued by a state other than Minnesota and the name of the state;
- Purchaser's federal Employer identification Number;  
The number of Purchaser's valid state-issued driver's license, or a valid state-issued identification number, along with the state of issue.
- Purchaser must identify purchaser's type of business using Minnesota's business-type coding system. Check the correct box near the top of page 1. If you check the box labeled "Other," provide the appropriate Minnesota business code in the space following the "Other" check box. You can find a list of Minnesota business codes on the Minnesota exemption certificate (Form ST3).
- Purchaser must update the certificate data, as necessary, if this certificate is to be used as a blanket exemption certificate for continuing future purchases.  
Note that Minnesota allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption. To claim an exemption ~~other~~ than resale, use the Minnesota exemption certificate (Form ST3) or the Streamlined Sales Tax Governing Board exemption certificate (Form F0003).
19. Missouri: a) Purchasers who improperly purchase property or services sales-tax free using this certificate may be required to pay the tax, interest, additions to tax, or penalty.  
b) Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary

20. Nevada: a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of NRS 372.165, NRS 372.170, NRS 372.175 and NRS 372.180 regarding sales tax, and NRS 372.235, NRS 372.240 and NRS 372.245 regarding use tax.  
 b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.  
 c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate.  
 d) A valid resale certificate is typically effective until the issuer revokes the certificate, but periodic renewal of the certificate is recommended.  
 e) Contractors are generally considered consumers of tangible personal property pursuant to NAC 372.200 and are unable and should not use this certificate, and Sellers should not accept it from a contractor.
21. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale of tangible personal property provided:
- a) this certificate was not issued by the State of New Mexico;  
 b) the buyer is not required to be registered in New Mexico; and  
 c) the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component of a manufactured product.
22. North Carolina: This certificate is not valid as an exemption certificate if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.
23. Ohio: a) The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.  
 b) If no certificate is provided or obtained from the buyer at the time of the sale or within ninety days after the date on which such sale is consummated, it shall be presumed that the tax applies.
24. Oklahoma: Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession within ninety (90) days subsequent to the date of sale and must accept the documentation in good faith. The specific documentation required under OAC 710:65-7-6 is: Written certification containing the purchaser's name, address, type of business, sales tax permit number, and the signature of the purchaser. OAC 710:65-7-8.  
 Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
25. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate subject to the provisions of 61 PA Code §32.3. The buyer should enter their eight-digit Pennsylvania Sales and Use Tax license number. If the buyer does not have a Pennsylvania Sales and Use Tax license number, they must provide an explanation as to why they are not licensed.
26. Rhode Island: Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. It does not permit this certificate to be used to claim any other type of exemption.
27. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:

(a) The service is purchased for or on behalf of a current customer;

- (b) The purchaser of the service does not use the service in any manner; and
- (c) The service is delivered or resold to the customer without any alteration or change.

28. Tennessee: This certificate may only be used to claim a resale exemption for purchases of tangible personal property or taxable services, amusements, or digital products that are for resale; or a component part of a manufactured, assembled, processed, or refined product that is for resale. This certificate may not be used to claim any other type of exemption in Tennessee.

A Tennessee supplier that sells tangible personal property or taxable services to an out-of-state dealer for resale and drop ships the goods to the out-of-state dealer's Tennessee customer, may accept a resale certificate issued by another state, a fully completed Streamlined Sales and Use Tax Exemption Certificate, or the Uniform Sales and Use Tax Resale Certificate – Multijurisdiction that includes the sales tax ID number issued by the other state to make drop shipped sales for resale without tax. See important notice 22-01 Drop Shipment Rule Repealed for more information.

Any tangible personal property or other taxable item or service purchased without the payment of tax using this resale certificate, that is later used or consumed in any manner by the buyer, or is given away, must be reported and the tax paid directly to the Tennessee Department of Revenue.

- 29. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.
- 30. Vermont: The reseller must be registered to collect Vermont sales tax. Vermont allows this certificate to be used to claim a resale exemption for goods only, not component parts to a service. It is not to be used by contractors. Vermont's manufacturing exemption is limited to property consumed in the manufacturing process, used directly and exclusively in the manufacturing process, or packaging or shipping materials for use by a manufacturer or wholesale distributor. Any other uses and the use for any other exemptions is not permitted.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

- 31. Washington: Buyer acknowledges that in addition to the amount of tax due, the misuse of this form may result in interest and penalties being imposed by law.
- 32. Wisconsin: Allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.

## Frequently Asked Questions

### Uniform Sales and Use Tax Certificate – Multijurisdictional

- To whom do I give this certificate?
- Can I register for multiple states simultaneously?
- I have received this certificate from my customer. What do I do with it?
- Am I the Buyer or the Seller?
- What is the purpose of this certificate?
- How do I fill out the certificate?
- What information goes on the line next to each state abbreviation?
- What if I don't have an ID number for any (or some) state(s)?
- Who should use this certificate?
- Can I use this certificate?
- Which states accept the certificate?
- I am based in, buying from, or selling into Maine. Can I use this certificate?
- I am a drop shipper. Can I use this certificate?
- Do I have to fill this certificate out for every purchase?
- Can this certificate be used as a blanket certificate?
- Who determines whether this certificate will be accepted?
- I have been asked to accept this certificate. How do I know whether I should accept it?
- Is there a more recent version of this certificate?
- To whom should I talk to for more information?

#### **To whom do I give this certificate?**

If you are purchasing goods for resale, you will give this certificate to your vendor, so that your vendor will not charge you sales tax.

If you are selling goods for resale, and you have received this certificate from your buyer, you will keep the certificate on file.

#### **Can I register for multiple states simultaneously?**

A buyer must be registered as a retailer for sales/use tax in states where the buyer has sales/use tax nexus in a state. Registration in each state must be done separately with that state. See the state tax agency's website. The Federal Tax Administrators (FTA) maintains a centralized list of links to state agency websites:

<https://taxadmin.memberclicks.net/state-tax-agencies>. The Streamlined Sales Tax Governing Board, Inc. maintains a centralized registration system that can be used to register in states that are members. For more information, see [www.streamlinedsalestax.org](http://www.streamlinedsalestax.org).

#### **I have received this certificate from my customer. What do I do with it?**

Once you have examined the certificate and you have accepted it, you will keep it on file as prescribed by applicable state laws. The relevant state will generally be the state where you are located, or the state where the sales transaction took place.

#### **Am I the Buyer or the Seller?**

If you are purchasing goods for resale, you are the Buyer. If you are selling goods to a buyer who is purchasing them for resale, you are the Seller.

**What is the purpose of this certificate?**

This certificate is to be used as supporting documentation that the Seller should not collect sales tax because the good or service sold to the Buyer, is exempt from the tax as a sale for resale or as an ingredient or component of a product manufactured by the Buyer and to be resold.

**How do I fill out the certificate?**

The individual filling out the certificate is referred to as the Buyer. The first two lines, "Issued to Seller" and "Address", should be filled in with the name and address of the Seller. The rest of the information refers to the Buyer (name and address of Buyer, business engaged in, description of business, property or services to be purchased). The line next to each state abbreviation should be filled out with the relevant state ID number.

**What information goes on the line next to each state abbreviation?**

The line next to each state abbreviation should be filled in with the relevant state ID number. This will be the sales/use tax registration or resale authorization number issued by the state (see next FAQ for an exception). For example, on the line next to AL, provide the sales/use tax registration number issued by Alabama. The relevant registration number may be given various names in the different states. Some of the terms for this number are State Registration or Seller's Permit Number. Regardless of the name, this will be a number that has been issued by the state to the Buyer (see next FAQ for an exception). This number is generally associated with the reseller's authority to collect and remit sales/use tax.

**What if I don't have a registration number for any (or some) state(s)?**

The states vary in their rules regarding requirements for a reseller exemption or exclusion. Some states require that the reseller (Buyer) be registered to collect sales tax in the state where the reseller makes its purchase. Other states will accept the certificate if the registration number is provided for some other state (such as the resident state of the Buyer). You should check with the relevant state to determine whether you meet the requirements of that state.

**Who should use this resale certificate?**

A Buyer who is registered in one of the states listed on the resale certificate may be able to use this certificate to make purchases of tangible property or taxable services that are for resale tax-exempt. States vary in their policies for use of this certificate. Questions regarding your specific eligibility to use this certificate should be addressed to the revenue department of the relevant state.

**Can I use this resale certificate?**

The states vary in their rules for use of this resale certificate. You should check with the relevant state to determine whether you can use this resale certificate for purchases from sellers registered in that state. The footnotes to the certificate provide some guidance; however, the Multistate Tax Commission cannot guarantee that any state will accept this certificate. States may change their policies without informing the Multistate Tax Commission.

**Which states accept the certificate?**

States listed on the certificate have accepted this certificate. States may change their policies for acceptance of the certificate without notifying the Multistate Tax Commission. You may check with the relevant state to determine the current status of the state's acceptance policy. See next FAQ.

**I am based in, buying from, or selling into Maine. Can I use this certificate?**

Please contact Maine Revenue Services.

**I am a drop shipper. Can I use this certificate?**

If you are the Buyer and your Seller ships directly to your customers, you may be able to use this certificate because you are a reseller. However, your Seller may be unwilling to accept this certificate if you are not

registered to collect sales tax in the state(s) where your customers are located.

If you are the Seller, and you have nexus with the state(s) into which you are shipping to your Buyer's customers, you may be required by such state(s) to remit sales tax on those sales if your Buyer is not registered to collect sales tax.

**Do I have to fill this resale certificate out for every purchase?**

In many cases, this certificate can be used as a blanket certificate, so that you will only need to fill it out once for each of your Sellers. Some states require periodic replacement with a renewed certificate (see notes on certificate).

**Can this resale certificate be used as a blanket certificate?**

In many states this certificate can be used as a blanket certificate. You should verify this with the applicable state. A blanket certificate is one that can be kept on file for multiple transactions between a specific Buyer and specific Seller.

**Who determines whether this resale certificate will be accepted?**

The Seller will determine whether it will accept the certificate from the Buyer. The applicable state will determine whether a certificate is acceptable for the purpose of demonstrating that sales tax was properly exempted. The applicable state will generally be the state where the Seller is located or has nexus or the state where the sales transaction took place, or where the Buyer is located. The Multistate Tax Commission does not determine whether this certificate will be accepted either by the Seller or the applicable state.

**I have been asked to accept this resale certificate. How do I know whether I should accept it?**

You should contact your state revenue department if you are not familiar with the policies regarding acceptance of resale certificates.

In order for the certificate to be accepted in good faith by the Seller, Seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise care could be held liable for the sales tax due in some states.

**Is there a more recent version of this certificate?**

No. The most recent version is posted on our website (revised as of October 14, 2022). You may have seen a version that has been modified in an unauthorized manner. You should not use any version other than the one available on our website.

**Whom should I talk to for more information?**

For information regarding whether the certificate will be accepted in the applicable state, you should contact the revenue department of that state. The Multistate Tax Commission's [Member States](#) webpage has links to revenue department websites.

## RETAIL STORE VISUAL MEDIA INSTRUCTIONS

As part of our review process, we require all applicants to submit a visual media guide of their retail operation(s).

Please include photographs of both the exterior (storefront) & interior (selling floor) of your retail store.

- The exterior photos should capture the full façade, one from straight-on showing the front door & signage; the others from an angle capturing your neighbors.
- The interior photos need to be taken from the four corners of your store, capturing the entire layout. We would also like to see the cash-wrap area.

Photographs should be sent in as an email attachment to [applicant@levi.com](mailto:applicant@levi.com)

