



BUYER REGISTRATION CHECKLIST

U.S. LICENSED BUSINESSES

For registration with IAA, please submit the following:

- ☐ **Buyer Registration Form - *Licensed Business***
- ☐ **Business License (*must be automotive-related*)**
- ☐ **Tax License (*only if required by your State*)**
- ☐ **Federal Employer Identification Number (FEIN) - IRS Letter or W-9 Form**
- ☐ **Power of Attorney for Title Signing and Forwarding**
- ☐ **Government Issued Photo ID with Signature**
- ☐ **\$200 Registration Fee**

Additional State Licensing Requirements

Alabama, Michigan, Utah, Nevada and Wisconsin require that you purchase specific licensing in order to purchase certain titles and/or have access to the salvage pools in their state.

Resale Certificates (for sale tax exemption)

Resale Certificates for sale tax exemption can be completed at a later date. Please note, buyer is responsible for providing payment by due date and submitting needed resale certificate to be sales tax exempt.

- ☐ California
- ☐ Florida (Must be notarized)
- ☐ Georgia ST-5 (Instate) or ST-4 (Out of state) Illinois
- ☐ CRT-61
- ☐ Indiana ST-105D
- ☐ Massachusetts ST-4 (for MA businesses only)
- ☐ Massachusetts (for out of state only)
- ☐ Multijurisdiction (MRC - all states were accepted) New
- ☐ York-ST120
- ☐ West Virginia SSTGB
- ☐ Wyoming

Please submit the completed and signed forms, along with copies of listed required documents to your local IAA Branch or email or fax to Buyer Services.

Insurance Auto Auctions | ATTN: Buyer Services | 701 Harger Road, Suite 201 | Oak Brook, IL 60523
E-mail: cservice@iaai.com | **Fax:** 630-382-5628



BUYER REGISTRATION FORM

Licensed Business

BUYER INFORMATION

1 This registration will allow you to bid at all facilities where you meet state licensing requirements.

GENERAL INFORMATION

Company Name: _____

First Name: _____ M.I.: _____ Last Name: _____

Business License Address (no P.O. Box)

Street Address: _____

City: _____ State: _____ Zip: _____ Country: _____

MAILING ADDRESS (if different than Business License Address)

Street Address or PO Box: _____

City: _____ State: _____ Zip: _____ Country: _____

Phone: _____ Fax: _____ Cell: _____

GOVERNMENT ISSUED PHOTO ID WITH SIGNATURE (photocopy required)

Number: _____ State or Country: _____ Expiration Date: _____

AUCTION CENTER LOGIN I.D.

2 This section needs to be completed if you wish to receive a password to access the Auction Center and to bid online (either proxy or live)

AUCTION CENTER LOGIN I.D. ☐ YES ☐ NO (if no, proceed to License section)

Email Address (required if YES is selected) _____


LICENSE

3

License Type	License Number	State of Issue	Exp. Date
_____	_____	_____	_____

Tax License Number: _____ FEIN# (photocopy of IRS letter or W-9 Form required): _____

4 The undersigned registered buyer (**account owner**) has read and agrees to be bound by the policies, terms, conditions and information set forth in the Insurance Auto Auctions "Auction Rules", and the "Terms of Use" for the IAA Website and acknowledges that compliance with same is a condition to remaining a buyer in good standing with Insurance Auto Auctions.

 Signature of Account Owner: _____ Date: _____

Please submit completed and signed forms, along with copies of listed required documents, to your local IAA Branch or email or fax to Buyer Services.

Insurance Auto Auctions | ATTN: Buyer Services | 701 Harger Road, Suite 201 | Oak Brook, IL 60523

E-mail: cservice@iaai.com | **Fax:** 630-382-5628

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number										
				-				-		
or										
Employer identification number										
				-						

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



POWER OF ATTORNEY FOR TITLE SIGNING AND FORWARDING

1

TITLE SIGNING

Power of attorney to authorize the following individual or company to sign title(s), odometer disclosure statements and other necessary document(s) only on behalf of the registered buyer in connection with sales of vehicles to such registered buyer.

I, _____ do hereby make, constitute
(Account Owner)

and appoint _____
(IAA, Company Name or Individual)

as his/her or its lawful attorney in fact ("Attorney in Fact"), to sign, on behalf of Buyer, all papers and documents required to transfer to Buyer interest in any and all vehicles purchased by buyer through Insurance Auto Auctions, granting to the Attorney in fact full power to sign all documents as Buyer might or could do if personally present; and hereby ratifying and confirming all document signing that the Attorney in Fact shall do or cause to be done by virtue of the authority herein given.

This Power of Attorney applies to the signing of vehicle sale documents at all IAA locations

2

TITLE FORWARDING

Please be advised that Titles/Sale Documents/Odometer Disclosure Statements for all vehicles purchased on behalf of

(Business Name or if Public Buyer, First and Last Name)

AVAILABLE AT TIME OF AUCTION

requested to be (choose one):

- ☐ Given to Buyer
- ☐ Given to Transporter
- ☐ Regular Mail to U.S. address below
(IAA is not responsible if lost or stolen)
- ☐ FedEx 2Day Service to U.S. address below
 - ☐ Buyer's FedEx Account#: _____
 - ☐ IAA FedEx (\$12 must be paid first before title can be shipped via FedEx)

OFF SITE / TBO (TO BE OBTAINED)


requested to be (choose one):

- ☐ Given to Buyer
- ☐ Regular Mail to U.S. address below
(IAA is not responsible if lost or stolen)
- ☐ FedEx 2Day Service to U.S. address below
 - ☐ Buyer's FedEx Account#: _____
 - ☐ IAA FedEx (\$12 must be paid first before title can be shipped via FedEx)

3

Company/Individual Name:		
Address:		
City:	State:	Zip:
Phone:	Email:	

4

 Signature of Account Owner	_____ Buyer Number	_____ Date
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Please submit the completed and signed form to your local IAA Branch or email or fax to Buyer Services.

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E-mail: cservice@iaai.com | **Fax:** 630-382-5628



ADDITIONAL STATE LICENSING REQUIREMENTS

Licensed Business

ADDITIONAL STATE LICENSING REQUIREMENTS

With most IAA locations, you can purchase the majority of vehicles sold through that facility as long as you have a dealer, dismantler, salvage, junk, scrapper, rebuilder or related license. Of course, the laws that say which type of license can purchase which type of title, varies by state and sometimes, locality.

In addition, some states require that you purchase specific licensing from that state in order to purchase certain titles and/or have access to the salvage pools in that state. We understand this can be confusing, so here is a listing of these states (where IAA operates), their requirements and who to contact in that state to obtain the necessary licensing.

Alabama:

License: Alabama Buyer Identification Card (BID Card)

How to Apply: Call Alabama Department of Revenue, Sales, Use, Business & Tax Division – Severance & License Section at 334-353-7827 or click on <http://www.ador.state.al.us/licenses/LIC-756-3.pdf>

Who's Eligible: Buyers and their agents who meet Alabama state requirements and wish to purchase Salvage title at any of our Alabama locations.

Fee: \$10 per card

Available to Non-US Based Buyers: No

Michigan:

License: Michigan SVA (Salvage Vehicle Agent) Card

How to Apply: Call Michigan Department of State at 888-767-6424

Applies to: Buyers and their agents who meet Michigan state requirements and wish to purchase Salvage or Scrap title in our Michigan locations. Buyers must obtain the wall license and the photo ID card to be eligible to purchase these titles at the Michigan salvage pools.
Fee: \$50 for SVA ID Card; \$160 for wall certificate. After July 1st, wall certificate is prorated at \$80. \$49.25 for fingerprinting for non-MI businesses; for in-state fingerprinting cost will vary by location.

*The SVA photograph must be taken at an authorized Michigan licensing location. Fingerprinting must be done at a Michigan police station.

Available to Non-US Based Buyers: Yes

Nevada:

License: Nevada Business Identification Card (Bid Card)

How to Apply: Click on <http://www.dmv.nv.gov/pdf/forms/obl252.pdf> or call the Nevada DMV at 775-684-4690

Applies to: Nevada based businesses only that wish to purchase vehicles in IAA's Nevada's locations. This license does not apply to non-Nevada based businesses.

Fees: Original and duplicate dealer and rebuilder ID cards, \$50; renewal, \$25. All wrecker ID cards, \$50.

Available to Non-US Based Buyers: No

Utah:

License: Salvage Buyer Identification Card (BID Card)

How to Apply: Call Utah MVED (Motor Vehicle Enforcement Division) at 801-297-2600 or click on <http://mved.utah.gov/licenses/salvage-buyer>

Applies to: Utah based businesses and their agents who meet Utah state requirements and wish to purchase Certificate of Sale, Dismantling Permit, Junk Permit and Salvage Title at our Utah locations.

Fee: \$203 for licensing year.

Available to Non-US Based Buyers: No

Wisconsin:

License: Wisconsin MV Business Individual Credential with BID Endorsement.

How to Apply: Call Wisconsin DMV at 608-266-1425 or click on <http://www.dot.wisconsin.gov/business/dealers/forms/mv2651.pdf>

Applies to: Buyers and their agents who meet Wisconsin state requirements and wish to purchase motor vehicles at any of our Wisconsin locations.

Special Notation:

Ignite Sales (Clear Title)

- Instate dealers do not require bid card or endorsement card to purchase clear titles
 - Out of state/out of country dealers require an endorsement card
- Regular IAA Sale (Salvage Sale Document)*
- BID card is required for purchasing salvage vehicles from all buyers WI and out-of-state/out-of-country
 - Endorsement card is required for purchasing of clear title vehicles from out-of-state/out-of-country buyers.

Fee: In –State - \$6, if dealer license expires less than one year; \$12 if dealer license expires over a year; Out-of-State/Out-of-Country - \$6.

Available to Non-US Based Buyers: Yes, as long as the buyer meets the Wisconsin state requirements

California Resale Certificate -Sales by Auto Auctions and Auto Dismantlers

Sales of "vehicles" as defined in Regulation 1566.1, subdivision (a)(2), at auction or by dismantlers licensed under the California Vehicle Code are presumed to be retail sales and not sales for resale unless the seller timely takes a valid resale certificate from any person specified in paragraph 2 below. The resale certificate **must** include the purchaser's license or registration number, if applicable.

I HEREBY CERTIFY:

1. _____ I hold valid California seller's permit number: _____

_____ I am not required to hold a California seller's permit because I do not make any sales in the State.

2. I certify (check statement that applies and provide your license or registration number, if applicable):

_____ I am licensed, registered, regulated, or certificated under the California Health and Safety Code or the California Vehicle Code as a dealer or dismantler.

My California license or registration number is: _____.

_____ I am licensed, registered, regulated, or certificated under the California Business and Professions Code as an automotive repair dealer.

My California license or registration number is: _____.

_____ I am qualified as a scrap metal processor as described in the California Vehicle Code.

_____ I am not registered or licensed in California, but I am licensed, registered, regulated, certificated, or otherwise authorized as a dealer, dismantler, automotive repairer, or scrap metal processor in the following jurisdiction outside the state of California:

State/Country _____ Registration/License Number, if applicable _____

3. This certificate is for the purchase from _____ of the property described below.

[Vendor's name]

4. I will resell the item(s) described in paragraph 5, which I am purchasing for resale in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any storage, use, or other consumption of the item(s) other than retention, demonstration, and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, **I will owe use tax** based on each item's purchase price or as otherwise provided by law.

5. Description of property to be purchased: _____

6. I have read and understand the following:

A person may be guilty of a misdemeanor under California Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more. Name of Purchaser

Signature of Purchaser, Purchaser's Employee or Authorized Representative

Printed Name of Person Signing

Title

Address of Purchaser

Telephone Number

Date

Buyer #: _____

BLANKET AFFIDAVIT FOR PURCHASE OF MOTOR VEHICLES
BY NONRESIDENT DEALER FOR RESALE OUTSIDE FLORIDA

Florida Dealer: _____ Insurance Auto Auctions _____ Nonresident Dealer: _____

Address: Two Westbrook Corporate Center, Suite 500 _____ Address: _____
_____ Westchester, IL 60154 _____

Sales Tax No.: _____ 80-8015716399-9, 80-8015716434-3 _____ Sales Tax No.: _____

License No.: _____

Passport or Visa No.: _____

General description of the kind of property to be purchased for resale:

ANY AND ALL MOTOR VEHICLES

Before me, the undersigned, personally appeared the individual whose name and address is shown below, who certified that he is authorized to execute this document for the nonresident motor vehicle dealer named above; that all motor vehicles purchased from the Florida motor vehicle dealer named above will be transported outside Florida for resale and for no other purpose; and that the purchaser is licensed and registered as a motor vehicle dealer in the state or country and at the address shown above.

ACKNOWLEDGMENT

State of _____)

County of _____)

On this _____ day of _____, 20____ before me, _____
(insert name and title of notary officer)

personally appeared _____, who proved to me on the basis of satisfactory
(insert name and title of the owner/officer of the company)

evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signatures(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of _____ that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____ Non Resident Dealer Signature: _____

My commission expires: _____ Printed Dealer _____ Name: _____

NOTARY SEAL

Clear Form



Buyer #: _____

**STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES AND USE TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER OR DEALER
EFFECTIVE JULY 1, 2000**

To: _____ (SUPPLIER) _____ (MM/DD/YY) (DATE)

(ADDRESS)

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased or leased after this date will be for the purpose indicated below, unless otherwise specified on a particular order, and that this certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed by the purchaser in any manner other than indicated on this certificate. (Check proper box.)

- ☐ 1. Resale, rental or leased only, including but not limited to the purchase for resale of gasoline and other motor fuels.
- ☐ 2. Materials for further processing, manufacture or conversion into articles of tangible personal property for resale which will become a component part of the property for sale, or be coated upon or impregnated into the product at any stage of its processing, manufacture or conversion and nonreturnable materials used for packaging tangible personal property for shipment or sale. Containers or other packaging materials purchased for reuse are not exempt.
- ☐ 3. Machinery used directly in the manufacture of tangible personal property for sale purchased as additional, replacement or upgrade machinery to be placed into an existing plant in this State.
- ☐ 4. Direct Pay Permit authorized under Regulation 560-12-1-.16. The holder of a Direct Pay Permit must pay the 3% Second Motor Fuel Tax to suppliers on purchases of gasoline.
- ☐ 5. For use by Federal Government, State Government, any county, municipality or public school system of this State, when supported by official purchase orders or for use by Hospital Authorities created by Article 4, Chapter 7, of Title 7, and County or City Housing Authorities created by Article 1, Chapter 3 of Title 8. The State of Georgia, counties, municipalities, public schools, Hospital and Housing Authorities of Georgia must pay the 3% Second Motor Fuel Tax to suppliers.
A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
- ☐ 6. Aircraft, watercraft, motor vehicles and other transportation equipment manufactured or assembled, sold and delivered by the manufacturer or assembler for use exclusively outside this State, or delivery of the crafts is for the sole purpose of removing same under its own power when it does not lend itself more reasonably to removal by other means.
A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
- ☐ 7. Aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles and major components of each, which will be used principally to cross the borders of this State in the service of transporting passengers or cargo by common carriers and by carriers who hold common carrier and contract carrier authority in interstate or foreign commerce under authority granted by the United States government. Replacement parts installed by carriers in such craft or vehicles which become an integral part of the craft or vehicle are likewise exempt. Private and contract carriers are not exempt.

(TYPE OF BUSINESS ENGAGED IN BY THE PURCHASER)

(COMMODITY CODE)

I declare, under penalties of false swearing, that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Georgia.

(PURCHASER'S FIRM NAME)

(CERTIFICATE OF REGISTRATION NO.)

(ADDRESS)

By _____ Title _____
(SIGNATURE) (OWNER, PARTNER, OFFICIAL)

A supplier is required to have only one certificate of exemption form on file from each purchaser buying tax exempt. The supplier must exercise ordinary care to determine that the tangible personal property obtained under this certificate is for the purpose indicated. Suppliers failing to exercise such care will be held liable for the sales tax due on such purchases. For example, a supplier cannot accept a Certificate of Registration number bearing a "214" prefix since these are issued to a Contractor which has been deemed to be the consumer and is required to pay the tax at the time of purchase.

Clear Form



**STATE OF GEORGIA
DEPARTMENT OF REVENUE
TAXPAYER SERVICES DIVISION
1800 Century Boulevard, NE, Ste. 8200
Atlanta, Georgia 30345-3205
Telephone: (404) 417-6601**

CERTIFICATE OF EXEMPTION – OUT OF STATE DEALER

TO: (SUPPLIER)	DATE (MM/DD/YY)
ADDRESS (STREET) (CITY) (STATE) GEORGIA	

The undersigned dealer (purchaser) duly licensed and registered in the State of _____

under sales and/or use tax registration number _____ HERBY CERTIFIES that the tangible personal property listed below is purchased for resale in the above named state and said property will be immediately transported out of the State of Georgia.

DESCRIPTION OF TANGIBLE PERSONAL PROPERTY

AUTOMOBILE, OTHER MOTOR VEHICLE, OR TRAILER: complete the following					
MAKE	MODEL	YEAR (YYYY)	SERIAL NO.		
MOTOR NUMBER	NEW []	USED []	TOTAL SALES PRICE \$	TRADE IN ALLOWANCE \$	NET AMOUNT PAID \$
OTHER TANGIBLE PERSONAL PROPERTY					
Description: For convenience, a copy of purchaser's invoice may be attached					
					TOTAL SALES PRICE \$

KIND OF BUSINESS ENGAGED IN BY DEALER

Any tangible personal property obtained under this certificate of exemption is subject to the Georgia sales and use tax if it is used or consumed by the dealer in any manner other than indicated on this certificate. I declare, under penalties of perjury, that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Georgia.

DEALER (PURCHASER) FIRM NAME		
ADDRESS (STREET) (CITY) (STATE)		
BY:	TITLE:	

The supplier must exercise ordinary care to determine that the tangible personal property obtained under this certificate of exemption is that normally purchased by the dealer in his usual course of business. Suppliers failing to exercise such care will be held liable for the sales tax on such purchases.

Dealer shall prepare this certificate in duplicate. One copy to be retained on file in order to relieve the dealer from collecting tax on the above described tangible personal property. One copy is to be given to the out of state dealer (purchaser). **Do not send a copy with your return.**

**Step 1: Identify the seller**

1 Name _____

2 Business address _____

City

State

Zip

Step 2: Identify the purchaser

3 Name _____

4 Business address _____

City

State

Zip

5 Complete the information below. Check only one box.

☐ The purchaser is registered as a retailer with the Illinois Department of Revenue. _____ - _____.
Registration number☐ The purchaser is registered as a reseller with the Illinois Department of Revenue. _____ - _____.
Resale number☐ The purchaser is authorized to do business out-of-state and will resell and deliver property only to purchasers located outside the state of Illinois. See Line 5 instructions.**Step 3: Describe the property**6 Describe the property that is being purchased for resale or list the invoice number and the date of purchase.

_____**Step 4: Complete for blanket certificates**

7 Complete the information below. Check only one box.

☐ I am the identified purchaser, and I certify that all of the purchases that I make from this seller are for resale.☐ I am the identified purchaser, and I certify that the following percentage, _____ %, of all of the purchases that I make from this seller are for resale.**Step 5: Purchaser's signature**

I certify that I am purchasing the property described in Step 3 from the stated seller for the purpose of resale.

Purchaser's signature _____

Date ____/____/____

Note: It is the seller's responsibility to verify that the purchaser's Illinois registration or Illinois resale number is valid and active.

General information**When is a Certificate of Resale required?**

Generally, a Certificate of Resale is required for proof that no tax is due on any sale that is made tax-free as a sale for resale. The purchaser, at the seller's request, must provide the information that is needed to complete this certificate.

Who keeps the Certificate of Resale?

The seller must keep the certificate. We may request it as proof that no tax was due on the sale of the specified property.

Do not mail the certificate to us.

Can other forms be used?

Yes. You can use other forms or statements in place of this certificate but whatever you use as proof that a sale was made for resale must contain

- the seller's name and address;
- the purchaser's name and address;
- a description of the property being purchased;
- a statement that the property is being purchased for resale;
- the purchaser's signature and date of signing; and
- either an Illinois registration number, an Illinois resale number, or a certification of resale to an out-of-state purchaser.

Note: A purchase order signed by the purchaser may be used as a Certificate of Resale if it contains all of the above required information.

When is a blanket certificate of resale used?

The purchaser may provide a blanket certificate of resale to any seller from whom all purchases made are sales for resale. A blanket certificate can also specify that a percentage of the purchases made from the identified seller will be for resale. In either instance, blanket certificates should be kept up-to-date. If a specified percentage changes, a new certificate should be provided. Otherwise, all certificates should be updated at least every three years.

Specific instructions**Step 1: Identify the seller**

Lines 1 and 2 Write the seller's name and mailing address.

Step 2: Identify the purchaser

Lines 3 and 4 Write the purchaser's name and mailing address.

Line 5 Check the statement that applies to the purchaser's business, and provide any additional requested information.

Note: A statement by the purchaser that property will be sold for resale will not be accepted by the department without supporting evidence (e.g., proof of out-of-state registration).

Step 3: Describe the property

Line 6 On the lines provided, briefly describe the tangible personal property that was purchased for resale or list the invoice number and date of purchase.

Step 4: Complete for blanket certificates

Line 7 The purchaser must check the statement that applies, and provide any additional requested information.

Step 5: Purchaser's signature

The purchaser must sign and date the form.



Form
ST-105D
State Form 51520
R2/ 5-05

Indiana Department of Revenue
Resale Certificate of Exemption

Buyer #: _____

Sales to a Licensed Vehicle, Trailer or Watercraft Dealer Only
by an Indiana Automobile Auction or an Indiana Licensed Dealer

This form is to be used only by an Indiana automobile auction or an Indiana dealer to reflect sales of motor vehicles, trailers, or watercraft sold exempt from Indiana sales tax for purposes of the “**resale**” exemption per I.C. 6-2.5-5-8. The purchasers claiming the exemption must be a licensed dealer in their state of residence and must disclose their Federal Identification Number (FID#) and their state of residence Dealer License Number on this form, unless they possess an Indiana Taxpayer Identification Number (TID#). Failure to provide both numbers in lieu of an Indiana TID# will void the claimed exemption and the selling auction or dealer must collect the Indiana sales tax.

Purchaser's Name _____

TID# _____

Indiana TID#

Address _____

If not registered with IDOR, you must provide both numbers below.

City _____

FID# _____

State _____ Zip _____

Dealer# _____

Phone # () _____ - _____

State of Residence Dealer#

Is this a ☐ **single purchase** or ☐ **blanket purchase** exemption request? (Check One)

If **single purchase** indicate the VIN# or HIN# _____

Year, Make, and Model of single purchase _____ / _____ / _____
Year Make Model

If this is a **blanket purchase** the certificate of exemption request is applicable to all purchases unless otherwise instructed by the buyer.

I hereby certify under the penalties of perjury, that the property that is to be purchased by the use of this exemption certificate will be used for the purpose of immediate “**resale**.”

If I am purchasing a **new motor vehicle(s)** for resale, I further certify that I possess a manufacturer's new vehicle dealer franchise to sell the type of vehicle purchased, as required per I.C. 6-2.5-5-8. Failure to possess a manufacturer's franchise to resell the type of vehicle being purchased, shall cause this exemption to become null and void. As a purchaser, I will become liable for the sales/use tax on such purchase, including penalties and interest.

Purchaser's Signature _____ Title _____

Printed Name _____ Date _____ / _____ / _____

The Selling Auction or Selling Dealer must retain this form to document the exemption.



Form ST-4 Sales Tax Resale Certificate

Buyer #: _____

Rev. 8/00

**Massachusetts
Department of
Revenue**

Name of purchaser _____ Social Security or Federal Identification 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: INSURANCE AUTO AUCTIONS

Address: 1424 Lunenburg Rd.

City/Town: Lancaster

State: MA

Zip: 01523

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.

Signed under the penalties of perjury.

Signature of purchaser _____

Title _____

Date _____

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
(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, please complete and file Massachusetts Form TA-1, Application for Original Registration. Form TA-1 may be obtained at any DOR office or by calling (617) 887-MDOR or toll-free, in-state 1-800-392-6089.
3. This certificate must be signed by and bear the name and address of the purchaser and his/her 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.

This form is approved by the Commissioner of Revenue and may be reproduced.

Please submit this form with either A or B:

- A) Submit this form printed on your business letterhead with your company name and address or
- B) Submit this form attached with your business card

**BLANKET STATEMENT FOR PURCHASE OF MOTOR VEHICLES
BY NONRESIDENT FOR RESALE OUTSIDE MASSACHUSETTS**

I am more than 18 years of age, under no legal disabilities, and competent to attest to the matter stated herein. All statements noted below are true, accurate, and are based upon my personal knowledge and belief.

I declare, under the pains and penalties of perjury, that I am a duly licensed dealer in the State of _____ (registration or permit # _____) and not engaged in business in Massachusetts within the meaning of G.L. c. 64H, § 1. I further declare that the tangible personal property purchased from Insurance Auto Auctions Inc and Subsidiaries is solely for resale in the ordinary course of my business.

This statement is made in good faith and pursuant to the sales and use tax laws of the State of Massachusetts.

This _____ day of _____, 20____,

DEALER (PURCHASER) FIRM NAME

ADDRESS (Street) (City) (State) & (ZIP)

BY (Signature)

TITLE

WRITTEN NAME

UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: Insurance Auto Auctions

Address: Two Westbrook Corporate Center, Suite 500, Westchester, IL 60154

I certify that:

Name of Firm (Buyer): _____

Address: _____

is engaged as a registered

☐ Wholesaler

☐ Retailer

☐ Manufacturer

☐ Seller (California)

☐ Lessor (see notes on pages 2-4)

☐ Other (Specify) _____

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service¹ to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) 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
AL ¹	_____	MO ¹⁶	_____
AR	_____	NE ¹⁷	_____
AZ ²	_____	NV	_____
CA ³	_____	NJ	_____
CO ⁴	_____	NM ^{4,18}	_____
CT ⁵	_____	NC ¹⁹	_____
DC ⁶	_____	ND	_____
FL ⁷	_____	OH ²⁰	_____
GA ⁸	_____	OK ²¹	_____
HI ^{4,9}	_____	PA ²²	_____
ID	_____	RI ²³	_____
IL ^{4,10}	_____	SC	_____
IA	_____	SD ²⁴	_____
KS	_____	TN	_____
KY ¹¹	_____	TX ²⁵	_____
ME ¹²	_____	UT	_____
MD ¹³	_____	VT	_____
MI ¹⁴	_____	WA ²⁶	_____
MN ¹⁵	_____	WI ²⁷	_____

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or use Tax we 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 which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us 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)

Title: _____

Date: _____



Resale Certificate

Buyer #: _____

Name of seller	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code

Mark an **X** in the appropriate box: ☐ Single-use certificate ☐ Blanket certificate
Temporary vendors must issue a single-use certificate.

To the purchaser:

You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

Purchaser information – *please type or print*

I am engaged in the business of _____ and principally sell _____
(Contractors may not use this certificate to purchase materials and supplies.)

Part 1 – To be completed by registered New York State sales tax vendors**I certify that I am:**

- ☐ a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is _____
- ☐ a New York State temporary vendor. My valid *Certificate of Authority* number is _____ and expires on _____

I am purchasing:

- ☐ **A.** Tangible personal property (other than motor fuel or diesel motor fuel)
- for resale in its present form or for resale as a physical component part of tangible personal property;
 - for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service; or
- ☐ **B.** A service for resale, including the servicing of tangible personal property held for sale.

Part 2 – To be completed by non-New York State purchasers

I certify that I am not registered nor am I required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction _____ and have been issued the following registration number _____ (If sales tax or VAT registration is not required and a registration number is not issued by your home jurisdiction, indicate the location of your business and write **not applicable** on the line requesting the registration number.)

I am purchasing:

- ☐ **C.** Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
- ☐ **D.** Tangible personal property for resale that will be resold from a business located outside New York State.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Type or print name and title of owner, partner, or authorized person of purchaser	
Signature of owner, partner, or authorized person of purchaser	Date prepared

Streamlined Sales and Use Tax Agreement

Certificate of Exemption

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. ☐ Check if you are attaching the Multi-state Supplemental form.
☐ If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
2. ☐ Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3. **Please print**

Name of purchaser			
Business Address		City	State Zip Code
Purchaser's Tax ID Number		State of Issue	Country of Issue
If no Tax ID Number	FEIN	Driver's License Number/State Issued ID Number	Foreign diplomat number
Enter one of the following:		State of Issue: Number	
Name of seller from whom you are purchasing, leasing or renting Insurance Auto Auctions			
Seller's address		City	State Zip code
200 Auction Lane		Buckhannon	WV 26201

4. **Type of business.** Circle the number that describes your business

- | | |
|---|---------------------------------------|
| 01 Accommodation and food services | 11 Transportation and warehousing |
| 02 Agricultural, forestry, fishing, hunting | 12 Utilities |
| 03 Construction | 13 Wholesale trade |
| 04 Finance and insurance | 14 Business services |
| 05 Information, publishing and communications | 15 Professional services |
| 06 Manufacturing | 16 Education and health-care services |
| 07 Mining | 17 Nonprofit organization |
| 08 Real estate | 18 Government |
| 09 Rental and leasing | 19 Not a business |
| 10 Retail trade | 20 Other (<i>explain</i>) _____ |

5. **Reason for exemption.** Circle the letter that identifies the reason for the exemption.

- | | |
|---|---|
| A Federal government (<i>department</i>) _____ | H Agricultural production # _____ |
| B State or local government (<i>name</i>) _____ | I Industrial production/manufacturing # _____ |
| C Tribal government (<i>name</i>) _____ | J Direct pay permit # _____ |
| D Foreign diplomat # _____ | K Direct mail # _____ |
| E Charitable organization # _____ | L Other (<i>explain</i>) _____ |
| F Religious or educational organization # _____ | |
| G Resale # _____ | |

6. **Sign here.** *I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.*

Signature of Authorized Purchaser	Print Name Here	Title	Date
-----------------------------------	-----------------	-------	------

Certificate of Exemption

Wyoming

Do not send this form to the Streamlined Sales Tax Governing Board. Send the completed form to your supplier and keep a copy for your records.

Buyer #: _____

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possible civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multistate Supplemental form.

If not, enter the two-letter abbreviation for the state under whose laws you are claiming exemption.

2. Check if this certificate is for a Single Purchase Certificate. Enter the related invoice/purchase order # _____.**3. A. Name of purchaser**

B. Business address _____ City _____ State _____ Zip code _____

C. Purchaser's tax ID number _____ State of Issue _____ Country of Issue _____

D. If no tax ID number, enter one of the following: FEIN _____

E. Driver's License Number/State Issued ID number _____ State of Issue _____

F. Foreign diplomat number _____

G. Name of seller from whom you are purchasing, leasing or renting _____

H. Seller's address _____ City _____ State _____ Zip code _____

4. Purchaser's Type of business. Circle the number that best describes your business.

01 Accommodation and food services

02 Agriculture, forestry, fishing, hunting

03 Construction

04 Finance and insurance

05 Information, publishing and communications

06 Manufacturing

07 Mining

08 Real estate

09 Rental and leasing

10 Retail trade

11 Transportation and warehousing

12 Utilities

13 Wholesale trade

14 Business services

15 Professional services

16 Education and health-care services

17 Nonprofit organization

18 Government

19 Not a business

20 Other (explain) _____

5. Reason for exemption. Circle the letter that identifies the reason for the exemption.

A Federal government (Department) _____

B State or local government (Name) _____

C Tribal government (Name) _____

D Foreign diplomat # _____

E Charitable organization # _____

F Religious organization # _____

G Resale # _____

H Agricultural Production # _____

I Industrial production/manufacturing # _____

J Direct pay permit # _____

K Direct Mail # _____

L Other (Explain) _____

M Educational Organization # _____

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser

Print name here

Title

Date

 Name of Purchaser

State	Reason for exemption	Identification number (if required)
AR		
GA		
IA		
IN		
KS		
KY		
MI		
MN		
NC		
ND		
NE		
NJ		
NV		
OH		
RI		
OK		
SD		
TN		
UT		
VT		
WA		
WI		
WV		
WY		

SSUTA Direct Mail provisions are not in effect for Tennessee.

The following nonmember states will accept this certificate for exemption claims that are valid in their respective state. SSUTA Direct Mail provisions do not apply in these states.

State	Reason for exemption	Identification number (if required)
XX		
XX		
XX		
XX		
XX		