

STATE		Is it taxable?	Homestate allowed	Homestate allowed with a no nexus statement	Certificate from End User for the state of delivery
Alabama	AL		X		
Alaska	AK	NOT TAXED			
Arizona	AZ	AZ FORM 5000 with home state registration number			
Arkansas	AR		X		
California	CA				X
Colorado	CO		X		
Connecticut	CT			X	X
Delaware	DE	NOT TAXED			
District of Columbia	DC	Diagraph must bill and collect sales tax if you are not registered. No other documentation will be accepted.			
Florida	FL		X		
Georgia	GA			X	
Hawaii	HI	Diagraph will have to bill the excise tax unless you give Diagraph a valid resale certificate with a valid Hawaii registration number. If your customer is a wholesaler or reseller in Hawaii, Diagraph can accept a statement from you indicating that the property in question is being resold along with a copy of your customer's valid Hawaii resale certificate. The certificate must have a valid Hawaii registration number. There are no other valid exemptions allowed in Hawaii.			
Idaho	ID			X	
Illinois	IL	A statement that you do NOT have nexus with Illinois; you do NOT choose to register with Illinois; you are a registered retailer or reseller in your state of domicile, along with certification of that registration; and that your sales into Illinois are for resale only on the Uniform Sales & Use Tax Certificate -- Multijurisdiction			
Indiana	IN			X	
Iowa	IA		X		
Kansas	KS				X
Kentucky	KY			X	
Louisiana	LA	The state requires that you provide Diagraph with a letter that states the fact that you are NOT operating as a dealer in Louisiana, and are therefor NOT required to be registered for sales/use tax purposes, and that the property being purchased is for resale.			
Maine	ME			X	
Maryland	MD	Diagraph must bill and collect sales tax if you are not registered. No other documentation will be accepted.			
Massachusetts	MA				X
Michigan	MI		X		
Minnesota	MN		X		
Mississippi	MS			X	X
Missouri	MO		X		
Montana	MT	NOT TAXED			
Nebraska	NE				X
Nevada	NV	Diagraph must bill and collect sales tax if you are not registered. No other documentation will be accepted.			
New Hampshire	NH	NOT TAXED			
New Jersey	NJ		X		
New Mexico	NM			X	

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New York	NY	The state will allow you to use the Form ST 120, Resale Certificate where you must completely fill out Part 2 to satisfy the statutory requirements.			
North Carolina	NC	The state will allow you to use the FORM E-590 (Certificate of Resale) where you must include your home state sales tax registration number.			
North Dakota	ND		X		
Ohio	OH			X	
Oklahoma	OK			X	
Oregon	OR	NOT TAXED			
Pennsylvania	PA	The state will allow you to use your sales tax license number from your home state on the REV-1220 (Pennsylvania Exemption Certificate) and you must note on line 7 that the property or services being purchased are for resale and that you do NOT have nexus in Pennsylvania, and are therefor NOT required to be registered for sales/use tax purposes.			
Rhode Island	RI				X
South Carolina	SC			X	
South Dakota	SD			X	
Tennessee	TN	The state requires that Diagraph must bill and collect sales/use tax on all deliveries into the state unless you provide Diagraph with a certificate containing a "valid Tennessee registration number." If your customer is exempt from Tennessee tax then Diagraph can accept a copy of their exemption certificate along with a completed Uniform Sales & Use Tax Certificate -- Multijurisdiction from you with your home state sales tax license number and a statement on the certificate of "No Nexus" next to the state abbreviation.			
Texas	TX		X		
Utah	UT			X	
Vermont	VT			X	
Virginia	VA			X	
Washington	WA			X	
West Virginia	WV		X		
Wisconsin	WI				X
Wyoming	WY		X		