

Explanation of Forms

A Tax Exempt Customer

for Precision Camera as defined by the State Comptroller as a business or individual who will use the purchased products to manufacture or produce an image that they will then resell. Tax will be collected at that transaction. You must be registered with the Comptroller and have received a Texas Sales and Use Tax Permit. This permit will have your taxpayer number. Non-profits registered with the State Comptroller, as well as any city, state, or government agency may also be exempt.

A Resale Certificate

is used when purchasing items that will then be resold by you. You are responsible for collecting tax on these items from your customers. Processed photos, frames, albums, etc, are items typically purchased tax exempt from us with this form. The Resale Certificate requires an 11-digit number and only needs to be completed once. Your tax number is not your social security number.

A Texas Sales and Use Tax Exemption Certificate

is required when purchasing items necessary for the production or manufacture of your photos or videos for resale. Cameras, lenses, tripods, media, inks, papers, printers, etc, are items typically purchased tax exempt with this form. This form does not require a number. However, you must be registered with the Comptroller of the State of Texas, and be able to provide your number if requested. This form may be required for each invoice containing exempt items. An item will be non taxable only if it is necessary to produce an image or will change the image in some way. Items such as camera bags and straps will always be taxable.

Non-profit organizations will always use the Texas Sales and Use Tax Exemption Certificate, when purchasing items. You are required to enter the type of non-profit status you have as the description of your type of business. This will usually be a 501c, or 501c3. If you have a federal non-profit status, you still must have a registered non-profit status with the State of Texas. Simply stating that you are a church or a charity is not accepted by the Comptroller.