



Tax Exempt Customers

Resale Tax Exemption Certificates expire on December 31st of every year unless they are for a non-profit or government agency. Every year, your tax-exempt clients will have to update their certificates with you. This is the law, and to be tax-exempt, there are no exceptions.

Writing a Tax Exempt Order

1. Obtain a clear copy of the customer's tax-exempt certificate and email it to Accounts Receivable (ar@leadersfurniture.com)
2. A tax-exempt sale must be written to the company that provided the tax-exempt certificate. We can deliver to a different address.
3. Tax will be removed from the account once the tax-exempt certificate is received by Accounts Receivable.

What is Tax Exempt?

Scenario	Tax Exempt
Designer buying for a client with a resale certificate	✓
Furniture reseller buying floor stock	✓
Non-profit with a current resale certificate	✓
A designer with a resale certificate buying for personal use	✗
A guest with a current certificate who plans to personally use the product	✗

International Customers

Any sale leaving the United States is tax-exempt. The tax will be charged at the time of the sale by law and will be refunded to the guest after they present the Bill of Lading or export documents from the shipper proving the product left the United States.

Florida law provides criminal and civil penalties for the fraudulent use of Consumer and Resale certificates, up to and including a 200% penalty of the tax and prosecution as a third-degree felony.