

RS-4 - Wholesale Sales Not Included in Sales Threshold

This article has been updated and is for informational purposes only.

To apply the \$500,000 (\$100,000 beginning October 1, 2020) threshold, you include retail sales to individuals, businesses, organizations, and any other purchaser, whether the sale is taxable or exempt. However, you should exclude sales to another dealer for resale. Because all your sales are wholesale sales, you are not required to register.