



Fine Foods Purveyor and Distributor

A decorative graphic consisting of multiple thin, light gray lines that flow together to form a wavy, ribbon-like shape across the middle of the page.

CREDIT ACCOUNT APPLICATION

Ace Endico Corporation

80 International Blvd.

Brewster, New York 10509

www.aceendico.com

For Office Use Only:

Sales Representative # _____

Customer # _____

Approved Terms _____



Complete and return by fax to:

(845) 230 -1515

or by e-mail to:
credit@aceendico.com

CUSTOMER INFORMATION

Legal/Registered Name: _____

DBA / Trade Name: _____

Billing Address: _____ City: _____

County: _____ State: _____ Zip Code: _____

Shipping Address: _____ City: _____

County: _____ State: _____ Zip Code: _____

(if different from billing address) *if multiple, please attach complete list

Billing Contact Person: _____ Phone Number: _____

Business Phone Number: _____ Fax: _____

Billing E-mail Address: _____

Preferred Billing Method (check one): U.S. Mail E-mail

Federal Tax ID Number: _____ Liquor License Number: _____

Tax Exempt Number (if applicable): _____

Type of Business: _____ Years in Business: _____

(Ex.: Fine Dining, Fast Casual, Fast Food, Hotel, Institutional, etc.)

Type of Ownership: Corporation Partnership Sole Proprietorship

(check one) LLC Other: _____

*Applications will not be reviewed unless a state resale certificate or state sales tax exempt certificate are submitted.

BANK INFORMATION

Bank Name: _____

Routing Number: _____ Account Number: _____

Credit Card Number: _____ Exp. Date: _____ CVV: _____

Billing Address: _____

*Note that a copy of a voided check must be submitted with this application.

PRINCIPAL OWNERS

(submit all information for all additional principals/owners on a separate page)

Name: _____

Name: _____

Home Address: _____

Home Address: _____

Telephone: _____

Telephone: _____

E-mail: _____

E-mail: _____

Driver's License State/Number: _____

Driver's License State/Number: _____

Ownership interest in other business(es)? Y/N

Ownership interest in other business(es)? Y/N

If yes, please list: _____

If yes, please list: _____

*Copy of a valid driver's license must be provided for each owner.

Anticipated Monthly Purchases: _____

Terms Requested: _____

Additional Comments: _____

Emergency Contact Email: _____

*In order to be approved for terms beyond COD, Guarantor information on page 7 must be filled and signed.

TRADE REFERENCES

(Current Food Industry Distributors)

Vendor: _____

Vendor: _____

Contact Name: _____

Contact Name: _____

Telephone: _____

Telephone: _____

E-mail: _____

E-mail: _____

FURTHER SHIPPING INFORMATION

Cross Streets: _____

Preferred Delivery Time (3 consecutive hours): Morning _____ to _____ Afternoon _____ to _____

Days and Hours of Operation: _____

Delivery Type: Dock Street Level Upstairs Downstairs Elevator



Terms, Conditions, Customer Acknowledgements, and Security Agreement ("Terms")

Customer has submitted the attached Credit Account Application (the "Application") in support of its request to obtain goods and/or services from Ace Endico Corp. ("Ace Endico"). By submitting the Application, Customer agrees to be bound by these Terms, as they may be amended, modified, or supplemented from time to time. Nothing contained herein shall be construed to create any obligation or liability for Ace Endico, and Customer expressly acknowledges Ace Endico may terminate any account, agreement, or credit privilege extended to or entered into with Customer for any reason or no reason, with no prior notice.

Customer acknowledges that Ace Endico will rely on all information provided as a material inducement to extend credit to Customer, and certifies that all information it has provided and/or will provide to Ace Endico is true, complete, accurate, and not misleading. Customer authorizes Ace Endico to perform any investigation Ace Endico deems appropriate in its sole discretion to evaluate Customer's credit worthiness and agrees to promptly notify Ace Endico in writing of any material changes to Customer's financial conditions, ownership, or contact information (including address). Customer may not assign any rights, obligations, or benefits it has with relation to Ace Endico without Ace Endico's prior written consent (any material change in ownership of Customer shall be deemed such an assignment). Customer acknowledges that Ace Endico may establish any credit limit for Customer and may increase, decrease, or terminate credit extended to Customer at any time, and in any amount, as Ace Endico may deem appropriate in its sole discretion, without prior notice.

Customer acknowledges that Ace Endico, in its sole discretion, may establish and/or modify payment terms for Customer without prior notice. Customer acknowledges that any such modification of payment terms shall not be deemed a modification of these Terms or any other terms binding upon Customer. Customer agrees that it will make payments pursuant to the terms established by Ace Endico on its invoices or otherwise. If Customer's credit relationship with Ace Endico is terminated, Customer shall purchase any special-order or proprietary items Ace Endico obtained or has held for Customer within three days.

If Customer does not pay or perform pursuant to any terms established by Ace Endico (a "Default"), all amounts owed, regardless of whether or not the same had become due as of date of Customer's Default, shall become immediately due and payable. Customer agrees that it shall pay to Ace Endico finance charges in the amount of 1.5% per month (or the highest non-usurious rate allowable in New York State, whichever is lower) on all amounts due, calculated from the date of Default. Customer agrees that Customer shall pay to Ace Endico all costs and attorneys' fees incurred by Ace Endico to collect sums due and owing from Customer to Ace Endico and/or to enforce these Terms or any other term(s) or agreement(s) between Ace Endico and Customer. Further, Customer agrees that it shall pay to Ace Endico a \$50 fee for each returned check, ACH, or other attempted payment dishonored for any reason. In the event any attempted payment is dishonored, Ace Endico will resubmit it for payment without notice to Customer. Customer agrees that it shall pay to Ace Endico a \$100 fee for any attempted payment that is dishonored again after resubmission for payment.

Customer acknowledges that Ace Endico shall not be responsible for any product nonconformity (price, quantity, quality, or otherwise), unless such non-conformity is noted on the original receipt for delivery at the time of delivery.

These Terms shall apply to all of Customer's transactions with Ace Endico and shall not be amended, modified, or supplemented except as agreed to in writing by Ace Endico. In the event the language of a purchase order or any other communication from Customer varies from these Terms, these Terms shall control.

If any portion, provision, or part of these Terms is held, determined, or adjudicated to be invalid, unenforceable, or void for any reason, each such portion, provision, or part shall be severed from the remainder hereof and shall not affect the validity or enforceability of any remaining portions, provisions, or parts.

Customer acknowledges that the issuance of credit or the sale of any goods or services to Customer by Ace Endico, shall be in Ace Endico's sole discretion (neither this submission, nor any assurance or signature by a Sales Agent for Ace Endico shall bind Ace Endico to issue credit) and shall be good and valuable consideration of the terms set forth herein, and that in the event Ace Endico issues such credit or so transacts with Customer, these Terms shall be binding on Customer and shall inure to the benefit of Ace Endico and its agents, successors, assigns, and subsidiaries.

Customer acknowledges that the laws of the State of New York shall govern Customer's relationship with Ace Endico and these Terms and agrees that any dispute among Customer and Ace Endico, and hereby irrevocably consents to the exclusive jurisdiction of any competent Court situated in the State of New York in connection with any action or proceeding arising out of or relating to the relationship between Customer and Ace Endico.

Unless stated otherwise in writing by Ace Endico, all notices shall be in writing by certified mail, return receipt requested, or by trackable overnight courier and delivered to Ace Endico at 80 International Blvd., Brewster, New York 10509 and to Customer at the billing address set forth in this application.



By executing these Terms, Customer and the individual signing on behalf of Customer certify that the individual signing on behalf of customer has the authority to so sign and to bind Customer, that all information provided by Customer is true and correct, and that Customer's request for the extension of credit is for business purposes only and is not intended for the extension of credit for personal, family, or household purposes.

In order to induce Ace Endico to extend credit to and/or enter into a business relationship with Customer, Customer desires to convey to Ace Endico a security interest in and to all of Customer's right, title, and interest in and to the following property (hereinafter referred to as the "Collateral"): All now owned and hereafter acquired accounts (including interests in goods, returned, reclaimed or repossessed goods, rights as an unpaid vendor), contract rights, chattel paper, investment property, intangibles (including tax/duty claims and refunds, registered and unregistered patents, trademarks, service marks, certificates, copyrights, trade names or applications therefor, trade secrets, goodwill, processes, drawings, blueprints, customer lists, licenses, whether as licensor or licensee, leasehold interests in equipment, real estate, fixtures), documents, instruments, letters of credit, bankers' acceptances or guarantees, cash on hand, deposits, securities, bank accounts, deposit accounts, credits, other property, agreements or property securing or relating to any of the foregoing items, all goods (including all inventory, wherever located and whatever kind), all equipment wherever located (including all machinery, furniture, fixtures, any and all additions, substitutions, replacements, spare parts, and accessions relating thereto (including Customer's rights to acquire any of the foregoing)), real property or personal property in or upon which Customer has or may hereafter have an interest, security interest, lien, or right of setoff, all present and future books and records relating to any of the above (including all computer programs, printed output, computer readable data in the possession or control of the Customer or a third party, and all products and proceeds of the foregoing, including all insurance proceeds and claims against third parties for loss or destruction of or damage to any of the foregoing. The security interest in the Collateral conveyed by Customer to Ace Endico above shall secure the prompt payment and performance of any and all liabilities, obligations, agreements, and undertakings of Customer to Ace Endico in any amount, whether now existing or hereafter arising (the "Obligations").

Customer acknowledges that if Ace Endico shall sell and/or deliver perishable agricultural commodities to Customer, the same shall be sold/delivered subject to the statutory trust authorized by the Perishable Agricultural Commodity Act of 1930 (7 U.S.C. 499e(c)). Any inventory or receivables/proceeds from the sale of such commodities/products shall be held by Customer in trust for Ace Endico until it receives full payment of the sums owing in connection with such transactions.

Applicant hereby authorizes Seller to prepare and file any Uniform Commercial Code ("UCC") financing statements, amendments to UCC financing statements and any other filings or recordings in all jurisdictions where Seller determines appropriate without Applicant's signature, and authorizes Seller to describe the collateral in such financing statements in any manner as Seller determines appropriate.

Customer hereby authorizes Ace Endico to make charges to the accounts provided in the Customer Information section of this application using whatever method Ace Endico deems appropriate in its sole discretion for the purpose of satisfying all debts owed by Customer to Ace Endico.

For the purposes of this agreement, facsimile or other electronically transmitted signatures shall have the same force and effect as originals.

Customer (Full Name of Applicant Company): _____

Authorized Signatory (Printed Name): _____ Title : _____

Authorized Signatory (Signature): _____



Continuing Personal Guaranty and Credit Report Authorization

In order to induce Ace Endico to extend credit to and/or enter into a business relationship with Customer, the undersigned principal(s) and/or owner(s) of Customer authorize Ace Endico to obtain a consumer credit report from time to time on the undersigned individual(s) through credit and consumer reporting agencies or other sources for the purpose of performing a creditworthiness evaluation relating to proposed extension of credit to Customer.

Guarantor hereby unconditionally guarantees the full and prompt payment and performance of any and all liabilities, obligations, agreements, and undertakings of Customer to Ace Endico in any amount, whether now existing or hereafter arising (the "Obligations") to Ace Endico. Guarantor will pay or perform his or her obligations under this Guaranty upon demand. This Guaranty is and is intended to be a continuing guaranty of payment (not collection) of the Obligations (irrespective of the aggregate amount thereof, and is independent of, in addition and without modification to, and does not impair or in any way affect, any other guaranty, indorsement, or other agreement in connection with the Obligations, or in connection with any other indebtedness or liability to Ace Endico or collateral held by the Ace Endico therefor or with respect thereto, whether or not furnished by Guarantor. Guarantor understands that Ace Endico can bring an action under this Guaranty without being required to exhaust other remedies or demand payment first from other parties.

Guarantor acknowledges the receipt of valuable consideration for this Guaranty and acknowledges that Ace Endico is relying on this Guaranty in making a financial accommodation to Customer.

This Guaranty is irrevocable, absolute, continuing, unconditional, and general without any limitation. This Guaranty is unlimited in amount.

Guarantor's obligations shall not be released, impaired or affected in any way including by any of the following, all of which Guarantor hereby waives (i) any bankruptcy, reorganization or insolvency under any law of Customer or that of any other party, or by any action of a trustee in any such proceeding; (ii) any new agreements or obligations of Customer or any other party with Ace Endico; (iii) any adjustment, compromise or release of any Obligations of Customer, by Ace Endico or any other party; (iv) the existence or nonexistence or order of any filings, exchanges, releases, impairment or sale of, or failure to perfect or continue the perfection of a security interest in any collateral for the Obligations, (v) any failure of Guarantor to receive notice of any intended disposition of such collateral; (vi) any fictitiousness, incorrectness, invalidity or unenforceability, for any reason, of any instrument or other agreement which may evidence any Obligation; (vii) any composition, extension, stay or other statutory relief granted to Customer including, without limitation, the expiration of the period of any statute of limitations with respect to any lawsuit or other legal proceeding against Customer or any person in any way related to the Obligations or a part thereof or any collateral therefor; (viii) any change in form of organization, name, membership or ownership of Customer or Guarantor; (ix) any setoff, defense or counterclaim of Customer with respect to the Obligations or otherwise arising, either directly or indirectly, in regard to the Obligations; or (x) any other circumstance that might otherwise constitute a legal or equitable defense to Guarantor's obligations under this Guaranty.

Guarantor waives acceptance, assent and all rights of notice or demand including without limitation (i) notice of acceptance of this Guaranty, of Customer's default or nonpayment of any Obligation, and of changes in Customer's financial condition; (ii) presentment, protest, notice of protest and demand for payment; (iii) notice that any Obligation has been incurred or of the reliance by Ace Endico upon this Guaranty; and (iv) any other notice, demand or condition to which Guarantor might otherwise be entitled prior to Ace Endico's reliance on or enforcement of this Guaranty. Guarantor further authorizes Ace Endico, without notice, demand or additional reservation of rights against Guarantor and without affecting Guarantor's obligations hereunder, from time to time to: release, replace, or modify the Obligations or to accept and hold collateral from any party for the payment of the any or all of the Obligations; to exchange, enforce or refrain from enforcing, or release any or all of such collateral; to dispose of any and all collateral securing the Obligations in any manner as Ace Endico, in its sole discretion, may deem appropriate; and to determine the manner, amount and time of application of payments and credits, if any, to be made on all or any part of the Obligations.

Guarantor shall not transfer, reinvest, or otherwise dispose of his or her assets in a manner or to an extent that would or might impair Guarantor's ability to perform his or her obligations under this Guaranty. This Guaranty shall inure to the benefit of Ace Endico and its successors and assigns, and shall be binding upon Guarantor and his or her legal representative, successors, and assigns. If any provision hereof is held invalid, the other provisions shall remain in effect.

If there is more than one Guarantor, each Guarantor jointly and severally guarantees the payment and performance in full of all Obligations and the term "Guarantor" means each as well as all of them and this Guaranty is a primary obligation. This Guaranty has been delivered to and accepted by Ace Endico and will be deemed to be made in the State of New York and shall be interpreted in accordance with the laws of the State of New York excluding its conflict of laws rules. Guarantor hereby irrevocably consents to the exclusive jurisdiction of any state or federal court in the state of New York.



GUARANTOR HEREBY KNOWINGLY VOLUNTARILY AND INTENTIONALLY WAIVES ANY RIGHT TO TRIAL BY JURY IN ANY ACTION OR PROCEEDING IN LAW OR IN EQUITY IN CONNECTION WITH THIS GUARANTY OR THE TRANSACTIONS RELATED HERETO.

Guarantor acknowledges that he or she has read and understands all the provisions of this Guaranty and has been advised by counsel as necessary or appropriate.

Legal/Registered Name: _____

DBA/Trade Name: _____

GUARANTOR:

Print Name: _____

Signature: _____

Soc. Sec. #: _____

Date: _____

GUARANTOR:

Print Name: _____

Signature: _____

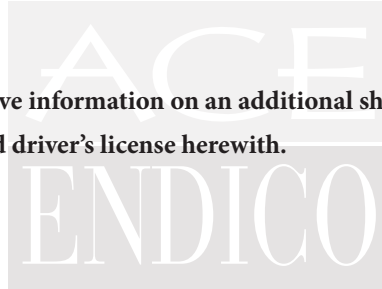
Soc. Sec. #: _____

Date: _____

***Additional Guarantors should submit the above information on an additional sheet.**

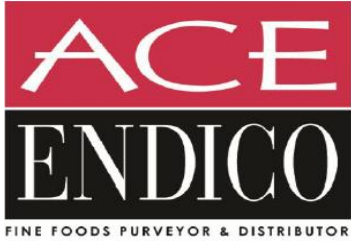
***Each Guarantor must provide a copy of a valid driver's license herewith.**

4825-3280-1235, v. 2



Complete and return by fax to 845-940-1516
or by e-mail to credit@aceendico.com





ACH Authorization Form

ACH Information:

ABA (ROUTING #)
ACCOUNT #
NAME (as it appears on check)
ADDRESS (as it appears on check)

Customer #:

Customer Name:	
Address	
City & State	Zip Code
Phone#	

List Additional Users (if none, write "NONE")

Name
Name
Name

Additional Notes

Name	Title
Name	Title
Name	Title
Name	Title

AUTHORIZATION

I, _____ hereby authorize Ace Endico, to debit my account indicated above automatically if payment is not made by the due date. This is for the purpose of satisfying all debts owed through the purchase of goods and/or services by me or my authorized representatives. In the event that my account is transferred to a third party collection agent, I agree to allow the collection agency to debit from my account indicated above. I agree to immediately inform Ace Endico Corporation of any changes to the identity of Authorized Users or any other account changes. I hereby agree that this authorization is good for all orders and due invoices until revoked by me in writing.

PAYEE'S SIGNATURE

PAYEE'S NAME

DATE

A CLEAR COPY OF A CHECK MUST BE INCLUDED WITH THIS AUTHORIZATION FORM TO CONFIRM ACCOUNT INFORMATION.

PLEASE FAX TO THE CREDIT DEPARTMENT AT (845) 940-1516

Ace Endico, 80 INTERNATIONAL BLVD, BREWSTER, NEW YORK 10509 (845) 230-8820

I authorize the ACH payment to be debited from my account automatically when my invoices are due according to the terms provided on my account.

I do not authorize the ACH payment to be debited from my account automatically.

ADDITIONAL COMMENTS



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

SALES & USE TAX RESALE CERTIFICATE

Issued to (Seller)

Address

I certify that Name of Firm (Buyer) is engaged as a registered

() Wholesaler

Street Address or P.O. Box No.

() Retailer

() Manufacturer

() Lessor

() Other (specify)

City

State

Zip

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 to be resold, leased, or rented in the normal course of our business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

.....
.....

City or state

State Registration
or I.D. No.

City or State

State Registration
or I.D. No.

City or state

State Registration
or I.D. No.

City or State

State Registration
or I.D. No.

City or state

State Registration
or I.D. No.

City or State

State Registration
or I.D. No.

I further certify that if any property 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 direct to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until cancelled by us in writing or revoked by the city or state.

General description of products to be purchased from the seller:

I declare under the penalties of false statement that this certificate has been examined by me and to the best of my knowledge and belief is a true, correct and complete certificate.

Authorized Signature

(Owner, Partner or Corporate Officer)

Title

Date

Purchases of Tangible Personal Property and Services by Certain Hospitals, Nonprofit Nursing Homes, Nonprofit Rest Homes, or Nonprofit Residential Care Homes

General Purpose: A nonprofit hospital, nonprofit nursing home, nonprofit rest home, nonprofit residential care home, or an acute care hospital operating in Connecticut as a sole community hospital as described in 42 CFR 412.92, must issue CERT-113 to retailers when purchasing tangible personal property or taxable services to be used by the institution exclusively for the purposes for which it was established.

Hospital is defined in Conn. Gen. Stat. §19a-490(b) as an establishment for the lodging, care, and treatment of persons suffering from disease or other abnormal physical or mental conditions and includes inpatient psychiatric services in general hospitals. For the purposes of CERT-113, *qualifying hospital* includes any nonprofit hospital or acute care hospital operating in Connecticut as a sole community hospital as described in 42 CFR 412.92.

Under Conn. Gen. Stat. §12-412(5), a nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home is:

- An institution that holds a valid and active license issued by the Department of Public Health under Conn. Gen. Stat. §19a-491 of Chapter 368v; **and either**
- An institution issued an exemption permit before July 1, 2002, by the Department of Revenue Services (DRS) that has not been cancelled or revoked by DRS; **or**
- An institution that is exempt from federal income tax under I.R.C. §501(a) and has been issued a determination letter by the Internal Revenue Service (IRS) as an organization described in I.R.C. §501(c)(3) or (4), and that has not been revoked by IRS.

Nursing home, rest home, and residential care home are defined in Conn. Gen. Stat. §19a-490(c) as an establishment that furnishes, in single or multiple facilities, food and shelter to two or more persons unrelated to the proprietor and in addition, provides services that meet a need beyond the basic provisions of food, shelter, and laundry.

A nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home that is not, and is not required to be, registered as a retailer with DRS may use this certificate to purchase any tangible personal property for resale at one of the five fundraising or social events of a day's duration during any calendar year. The event must be exempt from tax under Conn. Gen. Stat. §12-412(94). Otherwise, these nonprofit institutions may not purchase tangible personal property for resale with this certificate.

This certificate may not be used for purchases of taxable services for resale. This certificate may not be used for the purchase of meals or lodging, unless a nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home that is not, and is not required to be, registered as a retailer with DRS is purchasing meals for resale at one of the five fundraising or social events per year that is exempt from tax under Conn. Gen. Stat. §12-412(94). (See **Special Notice 98(11)**, *Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events* or **Informational Publication 2002(11)**, *Nonprofit Hospitals, Nonprofit Nursing Homes, Nonprofit Rest Homes, and Nonprofit Residential Care Homes*.)

If the purchaser is not a qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home or does not use the property or services purchased exclusively for the purposes for which the institution was established, the purchaser owes use tax on the total purchase price of the property or services.

Statutory Authority: Conn. Gen. Stat. §12-412(5) and (94), and Chapter 368v of the Connecticut General Statutes.

Instructions for the Purchaser: An officer of the qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home must issue and sign this certificate to advise the seller of tangible personal property or taxable services that sales and use taxes do not apply to the purchase. Keep a copy of the certificate, the documents attached, and records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

The purchaser must attach to this certificate a copy of the license issued by the Department of Public Health under Chapter 368v of the Connecticut General Statutes.

In addition, a nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home, must attach a copy of the:

- Exemption permit issued to the organization by DRS prior to July 1, 2002; **or**
- Determination letter issued by the IRS that establishes the organization is an exempt organization as described in I.R.C. §501(c)(3) or (4).

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption, of the tangible personal property or taxable services are not subject to sales and use taxes. The certificate is valid only if taken in good faith from a qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home.

Keep this certificate, the documents attached, and bills or invoices to the purchaser for at least six years from the date the items or services were purchased. The bills, invoices, or records covering the purchases made under this certificate must be marked "Exempt Under CERT-113" to indicate that the purchases were exempt.

This certificate may be used for a single exempt purchase, in which case the box marked "One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect from the date CERT-113 is issued until the date the institution's license with the Department of Public Health expires, unless the purchaser revokes CERT-113 in writing before the date the license with the Department of Public Health expires.

A qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home must pay for its exempt purchases by a check drawn on its checking account or by a credit card issued in its name (and not in the name of any of its members or officers). A qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home may make a purchase of \$10 or less using cash from the institution's own funds. However, a blanket CERT-113 may not be used for a cash purchase, and a properly completed CERT-113, with the appropriate documents attached, must be issued to the retailer at the time of each cash purchase.

Name of purchaser			Connecticut Tax Registration Number
Purchaser's address	Number and street	PO Box	Exemption Permit Number
City or town	State	ZIP code	Federal Employer ID Number (FEIN)
Name of seller			Connecticut Tax Registration Number
Seller's address	Number and street	PO Box	Exemption Permit Number
City or town	State	ZIP code	Federal Employer ID Number (FEIN)
Reason for certificate (check one box only): <input type="checkbox"/> Blanket Certificate <input type="checkbox"/> One purchase only			
Type of item purchased: <input type="checkbox"/> Tangible personal property <input type="checkbox"/> Service(s)			
Description:			

Declaration by Purchaser

The qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home declares that the tangible personal property or taxable services described above will be used exclusively for the purposes for which the organization was established. A nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home declares that the tangible personal property will not be resold unless the purchase of tangible personal property or meals are for resale at one of the five fundraising or social events per year that are exempt from tax and the institution is not, and is not required to be, a registered retailer with DRS. The organization further declares that the license with the Department of Public Health attached to this certificate is active and valid and the state exemption permit or federal determination letter attached to this certificate has not been cancelled or revoked.

According to Conn. Gen. Stat. §12-412(5) or Conn. Gen. Stat. §12-412(94), the purchase of the item(s) is exempt from sales and use taxes.

Declaration: I declare under penalty of law that I have examined this return or document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name of Purchasing Institution

By: _____
Authorized Signature of Owner or Officer Title Date

Tax Information

Telephone Assistance

For telephone assistance, call the Department of Revenue Services (DRS) at **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); or **860-297-5962** (from anywhere).

Forms and Publications

View, download, and print all Connecticut forms and publications by visiting the DRS website at **portal.ct.gov/DRS**

Email

Send routine tax questions to **drs@po.state.ct.us**
Do not send account-related inquiries.

The seller must collect the tax on a sale of taxable property or services unless the purchaser gives them a fully completed New Jersey exemption certificate.

State of New Jersey
Division of Taxation

SALES TAX
FORM ST-3

RESALE CERTIFICATE

Purchaser's New Jersey
Taxpayer Registration Number

To be completed by purchaser and given to and retained by seller. See instructions on back.
Seller should read and comply with the instructions given on both sides of an exemption certificate.

TO _____ Date _____
(Name of Seller)

Address City State ZIP

The undersigned certifies that:

(1) They hold a valid Certificate of Authority (number shown above) to collect State of New Jersey Sales and Use Tax.

(2) They are principally engaged in the sale of (indicate nature of merchandise or service sold):

(3) The merchandise or services being herein purchased are described as follows:

(4) The **merchandise** described in (3) above is being purchased: *(check one or more of the blocks which apply)*

- (a) For resale in its present form.
- (b) For resale as converted into or as a component part of a product by the undersigned.
- (c) For use in the performance of a taxable service on personal property, where the property which is the subject of this Certificate becomes part of the property being serviced or is later transferred to the purchaser of the service in conjunction with the performance of the service

(5) The services described in (3) above are being purchased: *(check the block which applies)*

- (a) By seller who will either collect tax or will resell services.
- (b) To be performed on personal property held for sale.

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Resale Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears under the penalties for perjury and false swearing that all of the information shown in this Certificate is true.

NAME OF PURCHASER* (as registered with the New Jersey Division of Taxation)

(Address of Purchaser)*

Type of Business*

(Signature of owner, partner, officer of corporation, etc.)*

(Title)

*Required

MAY BE REPRODUCED
(Front and Back Required)

INSTRUCTIONS FOR USE OF RESALE CERTIFICATES – ST-3

1. Registered sellers who accept fully completed exemption certificates within 90 days subsequent to the date of sale are relieved of liability for the collection and payment of sales tax on the transactions covered by the exemption certificate. The following information must be obtained from a purchaser in order for the exemption certificate to be fully completed:
 - Purchaser's name and address;
 - Type of business;
 - Reason(s) for exemption;
 - Purchaser's New Jersey tax identification number or, for a purchaser that is not registered in New Jersey, the Federal employer identification number or out-of-State registration number. Individual purchasers must include their driver's license number
 - If a paper exemption certificate is used (including fax), the signature of the purchaser.

The seller's name and address are not required and are not considered when determining if an exemption certificate is fully completed.

A seller that enters data elements from paper into an electronic format is not required to retain the paper exemption certificate.

The seller may, therefore, accept this certificate as a basis for exempting sales to the signatory purchaser and is relieved of liability even if it is determined that the purchaser improperly claimed the exemption. If it is determined that the purchaser improperly claimed an exemption, the purchaser will be held liable for the nonpayment of the tax.

2. **Retention of Certificates** - Certificates must be retained by the seller for a period of not less than four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the seller and available for inspection.
3. **Acceptance of an exemption certificate in an audit situation** - On and after October 31, 2011, if the seller either has not obtained an exemption certificate or the seller has obtained an incomplete exemption certificate, the seller has at least 120 days after the Division's request for substantiation of the claimed exemption to either:
 1. Obtain a fully completed exemption certificate from the purchaser, taken in good faith, which, in an audit situation, means that the seller obtain a certificate claiming an exemption that:
 - (a) was statutorily available on the date of the transactions, and
 - (b) could be applicable to the item being purchased, and
 - (c) is reasonable for the purchaser's type of business; OR
 2. Obtain other information establishing that the transaction was not subject to the tax.

If the seller obtains this information, the seller is relieved of any liability for the tax on the transaction unless it is discovered through the audit process that the seller had knowledge or had reason to know at the time such information was provided that the information relating to the exemption claimed was materially false or the seller otherwise knowingly participated in activity intended to purposefully evade the tax that is properly due on the transaction. The burden is on the Division to establish that the seller had knowledge or had reason to know at the time the information was provided that the information was materially false.

4. **Additional Purchases by Same Purchaser** - This certificate will serve to cover additional purchases by the same purchaser of the same general type of property. However, each subsequent sales slip or purchase invoice based on this Certificate must show the purchaser's name, address and New Jersey, Federal, or out of state registration number for your purpose of verification.
5. **Retention of Certificates** - Certificates must be retained by the seller for a period of not less than four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the seller and available for inspection on or before the 90th day following the date of the transaction to which the certificate relates.

EXAMPLES OF PROPER USE OF RESALE CERTIFICATE

- a. A retail household appliance store owner issues a Resale Certificate when purchasing household appliances from a supplier for resale.
- b. A furniture manufacturer issues a Resale Certificate to cover the purchase of lumber to be used in manufacturing furniture for sale.
- c. An automobile service station operator issues a Resale Certificate to cover the purchase of auto parts to be used in repairing customers cars.

EXAMPLES OF IMPROPER USE OF RESALE CERTIFICATE

In the examples below, the seller should not accept Resale Certificates, but should insist upon payment of the sales tax.

- a. A lumber dealer can not accept a Resale Certificate from a tire dealer who is purchasing lumber for use in altering their premises.
- b. A distributor may not issue a Resale Certificate on purchases of cleaning supplies and other materials for their own office maintenance, even though they are in the business of distributing such supplies.
- c. A retailer may not issue a Resale certificate on purchases of office equipment for their own use, even though they are in the business of selling office equipment.
- d. A supplier can not accept a Resale Certificate from a service station owner who purchases tools and testing equipment for use in their business.

REPRODUCTION OF RESALE CERTIFICATE FORMS: Private reproduction of both sides of Resale Certificates may be made without the prior permission of the Division of Taxation.

FOR MORE INFORMATION: Read publication S&U-6 (Sales Tax Exemption Administration).

<http://www.state.nj.us/treasury/pdf/pubs/sales/su6.pdf>

DO NOT MAIL THIS FORM TO THE DIVISION OF TAXATION

This form is to be completed by purchaser and given to and retained by seller.

SALES TAX

FORM ST-4

ELIGIBLE NONREGISTERED
PURCHASER: SEE INSTRUCTIONS **

PURCHASER'S NEW JERSEY
TAXPAYER REGISTRATION NUMBER*

EXEMPT USE CERTIFICATE

To be completed by purchaser and given to and retained by seller.
Please read and comply with the instructions given on both sides of this certificate.

TO _____ Date _____
(Name of Seller)

_____ Address _____ City _____ State _____ Zip _____

The undersigned certifies that there is no requirement to pay the New Jersey Sales and/or Use Tax on the purchase or purchases covered by this Certificate because the tangible personal property or services purchased will be used for an exempt purpose under the Sales & Use Tax Act.

The tangible personal property or services will be used for the following exempt purpose*:

The exemption on the sale of the tangible personal property or services to be used for the above described exempt purpose is provided in subsection N.J.S.A. 54:32B- [] (See reverse side for listing for principal exempt uses of tangible personal property or services and fill in the block with proper subsection citation).

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Exempt Use Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears under the penalties for perjury and false swearing that all of the information shown in this Certificate is true.

NAME OF PURCHASER* (as registered with the New Jersey Division of Taxation)

(Address of Purchaser)*

TYPE OF BUSINESS*

By

(Signature of owner, partner, officer of corporation, etc.)*

(Title)

1. Registered sellers who accept fully completed exemption certificates within 90 days subsequent to the date of sale are relieved of liability for the collection and payment of sales tax on the transactions covered by the exemption certificate. The following information must be obtained from a purchaser in order for the exemption certificate to be fully completed:
 - Purchaser's name and address;
 - Type of business;
 - Reasons(s) for exemption;
 - Purchaser's New Jersey tax identification number or, for a purchaser that is not registered in New Jersey, the Federal employer identification number or out-of-State registration number. Individual purchasers must include their driver's license number;
 - If a paper exemption certificate is used (including fax), the signature of the purchaser.

The seller's name and address are not required and are not considered when determining if an exemption certificate is fully completed. A seller that enters data elements from paper into an electronic format is not required to retain the paper exemption certificate.

The seller may, therefore, accept this certificate as a basis for exempting sales to the signatory purchaser and is relieved of liability even if it is determined that the purchaser improperly claimed the exemption. If it is determined that the purchaser improperly claimed an exemption, the purchaser will be held liable for the nonpayment of the tax.

2. **Retention of Certificates** - Certificates must be retained by the seller for a period of not less than four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the seller and available for inspection.
3. **Acceptance of an exemption certificate in an audit situation** – On and after October 1, 2011, if the seller either has not obtained an exemption certificate or the seller has obtained an incomplete exemption certificate, the seller has at least 120 days after the Division's request for substantiation of the claimed exemption to either:

1. Obtain a fully completed exemption certificate from the purchaser, taken in good faith, which, in an audit situation, means that the seller obtain a certificate claiming an exemption that:
 - (a) was statutorily available on the date of the transaction, and
 - (b) could be applicable to the item being purchased, and
 - (c) is reasonable for the purchaser's type of business; OR
2. Obtain other information establishing that the transaction was not subject to the tax.

If the seller obtains this information, the seller is relieved of any liability for the tax on the transaction unless it is discovered through the audit process that the seller had knowledge or had reason to know at the time such information was provided that the information relating to the exemption claimed was materially false or the seller otherwise knowingly participated in activity intended to purposefully evade the tax that is properly due on the transaction. The burden is on the Division to establish that the seller had knowledge or had reason to know at the time the information was provided that the information was materially false.

4. **Common exempt uses** of property or services for which the ST-4 is applicable follow.

NOTE: The descriptions are general and do not necessarily cover every exempt use or service or every condition for exemption. Further information is available from the Division of Taxation.

- Sales of machinery and equipment for use directly and primarily in the production of property by manufacturing, processing, assembling or refining. N.J.S.A. 54:32B-8.13a.
- Sales of equipment to a telecommunication service provider subject to the jurisdiction of the BPU or the FCC for use directly and primarily in providing interactive telecommunications services for sale. N.J.S.A. 54:32B-8.13c.
- Sales of tangible personal property for use directly and exclusively in experimental research and development in the laboratory sense. N.J.S.A. 54:32B-8.14.
- Sales of wrapping materials or non-returnable containers for use in the delivery of tangible personal property or sales of containers for use in a farming enterprise. N.J.S.A. 54:32B-8.15.
- Sales of busses to regulated bus companies for public passenger transportation or to carriers for use in school children transportation services. N.J.S.A. 54:32B-8.28.
- Sales of equipment for use directly and primarily in the production department of a newspaper plant or for use in the production of property for sale by a commercial printer. N.J.S.A. 54:32B-8.29.
- Sales of advertising material to be published in a newspaper. N.J.S.A. 54:32B-8.30.
- Sales of aircraft or repair services to an "air carrier," and repairs to certain business aircraft, including machinery or equipment installed on such. N.J.S.A. 54:32B-8.35.
- Sales of equipment used exclusively to sort and prepare solid waste for recycling or in recycling (does not include motor vehicles). N.J.S.A. 54:32B-8.36.
- Sales of printed advertising materials for out-of-state distribution and sales of direct-mail processing services rendered in connection with the distribution of such materials to out-of-state recipients. N.J.S.A. 54:32B-8.39.
- Sales of commercial trucks, truck tractors and semi-trailers which are properly registered and 1) have a gross vehicle weight rating in excess of 26,000 pounds; or 2) are operated actively and exclusively for the carriage of interstate freight under a certificate or permit issued by the Interstate Commerce Commission; or 3) are registered as a farm vehicle under the Motor Vehicle Statute (N.J.S.A. 39:3-24 and 25) and have a gross vehicle weight rating in excess of 18,000 pounds. N.J.S.A. 54:32B-8.43.

- Sales of machinery and equipment used directly and primarily in producing broadcast programming or cable/satellite television programming. N.J.S.A. 54:32B-8.13e.
- Sales of tangible property for use directly and primarily in the production of film or video for sale, including motor vehicles, parts, supplies and services to such property.. N.J.S.A. 54:32B-8.49.
- Sales of commercial ships and charges for components, repair and alteration services for commercial ships. N.J.S.A. 54:32B-8.12.
- Sales of materials, such as chemicals and catalysts, used to induce or cause a refining or chemical process. N.J.S.A. 54:32B-8.20
- Sales of electronically delivered computer software that is used directly and exclusively in the conduct of the purchaser's business, trade, or occupation. N.J.S.A. 54:32B-8.56.

****5. Eligible Nonregistered Purchaser** - If the purchaser is not required to be registered for sales and use tax purposes in New Jersey, in the box at the top, left corner of the form marked "Eligible Nonregistered Purchaser" the purchaser is required to place one of the following in order of preference: 1) the Federal Identification Number of the business; 2) out of state registration number.

Private reproduction of both sides of the Exempt Use Certificates may be made without the prior permission of the Division of Taxation.

FOR MORE INFORMATION: Read publication S&U-6 (Sales Tax Exemption Administration) at <http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su6.pdf>

DO NOT MAIL THIS FORM TO THE DIVISION OF TAXATION
This form is to be completed by purchaser and given to and retained by seller.



Department of Taxation and Finance
New York State and Local Sales and Use Tax
Resale Certificate

ST-120
(6/18)

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.
- C.** Restaurant-type food, heated food, or heated drink for resale.

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:

- D.** 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.
- E.** 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

Substantial penalties will result from misuse of this certificate.

Instructions

New: Effective June 1, 2018, use box C in Part 1 to purchase restaurant-type food or drink for resale. For more information, see [TSB-M-18\(1\)S](#), *Summary of Sales and Use Tax Changes Enacted in the 2018-2019 Budget Bill*.

Form ST-120, *Resale Certificate*, is a sales tax exemption certificate.

This certificate is only for use by a purchaser who:

- A** – is registered as a New York State sales tax vendor and has a valid *Certificate of Authority* issued by the Tax Department and is making purchases of tangible personal property (other than motor fuel or diesel motor fuel) or services that will be resold or transferred to the purchaser's customers, **or**
- B** – is not required to be registered with the New York State Tax Department;
 - is registered with another state, the District of Columbia, a province of Canada, or other country, or is located in a state, province, or country which does not require sellers to register for sales tax or VAT purposes; and
 - is purchasing items for resale that will be either:
 - 1) delivered by the seller to the purchaser's customer or to an unaffiliated fulfillment service provider located in New York State, **or**
 - 2) delivered to the purchaser in New York State, but resold from a business located outside the state.

Note: For purposes of 1) above, delivery by the seller includes delivery in the seller's own vehicle or by common carrier, regardless of who arranges for the transportation.

Non-New York State purchasers: registration requirements

If, among other things, a purchaser has any place of business or salespeople in New York State, or owns or leases tangible personal property in the State, the purchaser is required to be registered for New York State sales tax.

A business must register (unless the business can rebut the statutory presumption as described in TSB-M-08(3.1)S, *Additional Information on How Sellers May Rebut the New Presumption Applicable to the Definition of Sales Tax Vendor as Described in TSB-M-08(3)S*) for New York State sales tax if the business enters into agreements with residents of New York State under which the residents receive consideration for referring potential customers to the business by links on a Web site or otherwise, and the value of the sales in New York State made by the business through those agreements totals more than \$10,000 in the preceding four sales tax quarters. See TSB-M-08(3)S, *New Presumption Applicable to Definition of Sales Tax Vendor*, and TSB-M-08(3.1)S.

Also see TSB-M-09(3)S, *Definition of a Sales Tax Vendor is Expanded to Include Out-of-State Sellers with Related Businesses in New York State*, for information on sales tax registration requirements for out-of-state businesses with New York affiliates.

A purchaser who is not otherwise required to be registered for New York State sales tax may purchase fulfillment services from an **unaffiliated** New York fulfillment service provider and have its tangible personal property located on the premises of the provider without being required to be registered for sales tax in New York State.

If you need help determining if you are required to register because you engage in activity in New York State, contact the department (see *Need help?*).

If you meet the registration requirements and engage in business activities in New York State without possessing a valid *Certificate of Authority*, you will be subject to penalty of up to \$500 for the first day on which you make a sale or purchase, and up to \$200 for each additional day, up to a maximum of \$10,000.

Limitations on use

Contractors **cannot** use this certificate. They must either:

- issue Form ST-120.1, *Contractor Exempt Purchase Certificate*, if the tangible personal property being purchased qualifies for exemption as specified by the certificate, **or**
- issue Form AU-297, *Direct Payment Permit*, **or**
- pay sales tax at the time of purchase.

Contractors are entitled to a refund or credit of sales tax paid on materials used in repairing, servicing or maintaining real property, if the materials are transferred to the purchaser of the taxable service in conjunction with the performance of the service. For additional information, see Publication 862,

Sales and Use Tax Classifications of Capital Improvements and Repairs to Real Property.

To the Purchaser

Enter all the information requested on the front of this form.

You may mark an **X** in the *Blanket certificate* box to cover all purchases of the same general type of property or service purchased for resale. If you do not mark an **X** in the *Blanket certificate* box, the certificate will be deemed a *Single-use certificate*. Temporary vendors may not issue a blanket certificate. A *temporary vendor* is a vendor (other than a show or entertainment vendor), who, in no more than two consecutive quarters in any 12-month period, makes sales of tangible personal property or services that are subject to tax.

This certificate does not exempt prepaid sales tax on cigarettes. This certificate may not be used to purchase motor fuel or diesel motor fuel.

Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your *Certificate of Authority*, if you are required to be registered as a vendor. See TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*, for more information.

To the Seller

If you are a New York State registered vendor and accept an exemption document, you will be protected from liability for the tax, if the certificate is valid.

The certificate will be considered valid if it was:

- accepted in good faith;
- in the vendor's possession within 90 days of the transaction; and
- properly completed (all required entries were made).

A certificate is accepted in good faith when a seller has no knowledge that the exemption certificate is false or is fraudulently given, and reasonable ordinary due care is exercised in the acceptance of the certificate.

You must get a properly completed exemption certificate from your customer no later than 90 days after the delivery of the property or the performance of the service. When you receive a certificate after the 90 days, both you and the purchaser are subject to the burden of proving that the sale was exempt, and additional documentation may be required. An exemption certificate received on time that is not properly completed will be considered satisfactory if the deficiency is corrected within a reasonable period. You must also maintain a method of associating an invoice (or other source document) for an exempt sale made to a customer with the exemption certificate you have on file from that customer.

Invalid exemption certificates – Sales transactions which are not supported by valid exemption certificates are deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the seller.

Retention of exemption certificates - You must keep this certificate for at least three years after the due date of the return to which it relates, or the date the return was filed, if later.

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD: Dial 7-1-1 for the New York Relay Service



New York State Department of Taxation and Finance
New York State and Local Sales and Use Tax
Exempt Use Certificate

ST-121
 (1/11)

Pages 1 and 2 must be completed by the purchaser and given to the seller

The purchase I am making is exempt from state and local sales and use taxes because the property or service(s) will be used for the exempt purpose indicated below and as explained in the instructions.

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-purchase certificate Blanket certificate

This form cannot be used to purchase motor fuel or diesel motor fuel exempt from tax except as described in the instructions for item U on page 4.

Please read the instructions on pages 3 and 4 for more information on each exemption, and mark an X in the applicable box(es) next to the exemption(s) you are claiming.

Part 1 – Exemptions related to production

Purchases described in items A through F are exempt from all state and local sales and use taxes. Except as described in item C, you must have a *Certificate of Authority* to claim the exemptions listed in Part 1.

- A.** Machinery and equipment, parts, tools, and supplies used or consumed in the production of tangible personal property for sale or in the production of gas, electricity, refrigeration, or steam, for sale. Enter *Certificate of Authority* number here _____
- B.** Tangible personal property used or consumed in the production of a film for sale. Enter *Certificate of Authority* number here _____
- C.** Tangible personal property used or consumed in providing telecommunications or Internet access services for sale. Enter *Certificate of Authority* number here _____
 If you are engaged exclusively in providing Internet access services for sale, a *Certificate of Authority* is not required when claiming this exemption; however, if you have a *Certificate of Authority*, enter the number in the space provided.
- D.** Machinery, equipment, or other tangible personal property (including parts, tools, and supplies) used or consumed by television or radio broadcasters in the production or transmission of live or recorded programs which are used by the broadcaster for specified purposes. Enter *Certificate of Authority* number here _____
- E.** Purchases of gas or electricity or gas or electric service used to provide gas or electric service consisting of operating a gas pipeline, an electric transmission line, or a gas or electric distribution line. Enter *Certificate of Authority* number here _____
- F.** Purchases of the following used or consumed in the production of tangible personal property (or a film, regardless as to the means by which the film is conveyed) for sale (mark an **X** in one or more boxes):
 fuel gas electricity
 refrigeration steam
 gas, electric, refrigeration, or steam service
 Enter *Certificate of Authority* number here _____
- G.** Purchases of the following used or consumed in the production of gas, electricity, refrigeration, or steam for sale (mark an **X** in one or more boxes):
 fuel gas electricity
 refrigeration steam
 gas, electric, refrigeration, or steam service
 Enter *Certificate of Authority* number here _____

Purchases described in item G are exempt from all state and local sales and use taxes when delivered or used outside New York City, but subject to New York City local sales and use tax when delivered or used in New York City.

Note: This certificate is not valid unless the purchaser completes the certification on page 2.

Part 2 – Services exempt from tax (exempt from all state and local sales and use taxes)

Enter *Certificate of Authority* number here (if applicable) _____

- H.** Installing, repairing, maintaining, or servicing qualifying property listed in Part 1, items A through D. Please indicate the type of qualifying property being serviced by marking an **X** in the applicable box(es):
A **B** **C** **D**
- I.** Producing, fabricating, processing, printing, and imprinting, including editing, dubbing, and mixing, qualifying property listed in Part 1, items B and D. Please indicate the type of qualifying property being serviced by marking an **X** in the applicable box(es): **B** **D**
- J.** Removal of waste material from a facility regulated by the Department of Environmental Conservation (DEC) as either a transfer station or as a construction and demolition debris processing facility.

Part 3 – Other exemptions

A *Certificate of Authority* is not required when claiming the exemptions described below. However, if you have a *Certificate of Authority*, enter the number here _____

- K.** Tangible personal property used in research and development.
- L.** Purchases of the following used in research and development (mark an **X** in one or more boxes):
 gas electricity
 refrigeration steam
 gas, electric, refrigeration, or steam service
- M.** Cartons, containers, and other wrapping and packaging materials and supplies that are actually transferred to the purchaser.
- N.** Certified enhanced emissions inspection equipment for testing and inspecting motor vehicles. **Enter** your inspection station license number here

- O.** Commercial vessels (including certain property and services).
- P.** Commercial aircraft (including certain machinery and equipment) and flight simulators purchased by commercial airlines.
- Q.** Commercial fishing vessels (including certain property).
- R.** Pollution control equipment.
- S.** Tangible personal property (including lubricants) used in the services of maintenance, service, repair, or installation performed on any aircraft by such person providing such service.
Purchases described in item T are subject to New York City local sales tax.
- T.** Machinery and equipment used directly and predominantly in loading, unloading, and handling cargo at a qualified marine terminal facility in New York City.
- U.** Other — Describe exempt use and identify the section of the Tax Law covering this exemption (*see instructions*).

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

Instructions

To the purchaser

If you have a valid *Certificate of Authority*, you may use Form ST-121 to purchase, rent, or lease tangible personal property or services exempt from tax to the extent indicated in these instructions. Complete all required entries on the form and give it to the seller.

You may use Form ST-121 as a blanket certificate covering the first and subsequent purchases of the same general type of property or service. However, each subsequent sales slip or purchase invoice (excluding utility bills) based on this blanket certificate must show your name, address, and *Certificate of Authority* identification number.

If you make further purchases from the seller that do not qualify for the exemption, you must pay the appropriate sales tax at the time of purchase.

As used in this document, the term *predominantly* means that the property or service(s) is used more than 50% of the time directly for the purpose stated in the particular section. The term *exclusively* means that the property or service(s) is used 100% of the time directly for the purpose stated in the particular section. The term *primarily* means that the property or service(s) is used 50% or more of the time directly for the purpose stated in the particular section.

Part 1 — Exemptions related to production

Except as described in item C, you must have a *Certificate of Authority* to claim the exemptions listed in Part 1.

A — You may purchase, exempt from tax, machinery and equipment, including parts, tools, and supplies, used or consumed **directly** and **predominantly** in the production of tangible personal property, gas, electricity, refrigeration, or steam for sale by manufacturing, processing, generating, assembling, refining, mining, or extracting. For more information on these various production exemptions, see Publication 852, *Sales Tax Information for: Manufacturers, Processors, Generators, Assemblers, Refiners, Miners and Extractors, and Other Producers of Goods and Merchandise*.

B — You may purchase, exempt from tax, tangible personal property used **directly** and **predominantly** in the production (including editing, dubbing, and mixing) of a film for sale regardless of the medium by which the film is conveyed to the purchaser. (For purposes of this exemption, the term *film* means feature films, documentary films, shorts, television films, television commercials, and similar productions.)

C — You may purchase, exempt from tax, tangible personal property used **directly** and **predominantly** in the receiving, initiating, amplifying, processing, transmitting, retransmitting, switching, or monitoring of switching of telecommunications services for sale, or Internet access services for sale, or any combination of the two services. If you are engaged exclusively in providing Internet access services for sale, a *Certificate of Authority* is not required when claiming this exemption; however, if you have a *Certificate of Authority*, enter the number in the space provided on page 1.

D — You may purchase, exempt from tax, machinery, equipment, or other tangible personal property (including parts, tools, and supplies) used or consumed by television or radio broadcasters **directly** and **predominantly** in the production (including post-production) of live or recorded programs which are used or consumed by a broadcaster predominantly for the purpose of broadcast over the air by the broadcaster or for transmission through a cable television or direct-broadcast satellite system by the broadcaster. You may also purchase, exempt from tax, machinery, equipment, and other tangible personal property (including parts, tools, and supplies) used or consumed **directly** and **predominantly** in the transmission of live or recorded programs over the air or through a cable television or direct-broadcast satellite system by the broadcaster. Tangible personal property purchased by a broadcaster (lessor) for lease to another person (lessee) for that person's use or consumption directly and predominantly in the production (including post production) of live or recorded programs by the person will be deemed to be used or consumed by the lessor broadcaster for purposes of determining whether the lessor broadcaster has met the direct and predominant use requirement of the exemption described in the above sentence. (For more information concerning this exemption, see TSB-M-00(6)S, *Summary of the 2000 Sales and Compensating Use Tax Budget Legislation*.)

E — You may purchase, exempt from tax, gas or electricity or gas or electric service used or consumed **directly** and **exclusively** to provide

gas or electric service of whatever nature consisting of operating a gas pipeline, a gas distribution line, or an electric transmission or distribution line or to ensure the necessary working pressure in an underground gas storage facility.

F — You may purchase, exempt from tax, fuel, gas, electricity, refrigeration, and steam and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in the production of tangible personal property (or a film, regardless as to the means by which the film is conveyed) for sale, by manufacturing, processing, assembling, generating, refining, mining, or extracting. You must pay any state and local taxes due on any part of any fuel or utility service not used directly and exclusively for an exempt purpose. For example, electricity purchased solely to light a factory must be purchased tax paid, but electricity used for both an exempt purpose and a taxable purpose may be purchased exempt from tax. However, you must report the tax due on the electricity used for the taxable purpose on your sales and use tax return as a purchase subject to tax.

G — You may purchase, exempt from tax (except for the local tax imposed on sales and uses in New York City), fuel, gas, electricity, refrigeration, and steam and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in the production of gas, electricity, refrigeration, and steam for sale by manufacturing, processing, assembling, generating, refining, mining, or extracting. You must pay any state and local taxes due on any part of any fuel or utility service not used directly and exclusively for an exempt purpose.

Part 2 — Services exempt from tax

H — You may purchase the services of installing, repairing, maintaining, and servicing qualifying property listed in Part 1, items A through D, exempt from tax.

I — You may purchase the services of producing, fabricating, processing, printing, and imprinting, including editing, dubbing, and mixing, qualifying property listed in Part 1, items B and D, exempt from tax.

J — If you are a facility regulated by the DEC as either a transfer station or construction and demolition debris processing facility, you may purchase the service of waste removal exempt from tax, provided that the waste is not generated by your facility. Under the DEC regulations, a *transfer station* is defined generally as a solid waste management facility other than a recyclables handling and recovery facility, used oil facility, or a construction and demolition debris processing facility, where solid waste is received for the purpose of subsequent transfer to another solid waste management facility for further processing, treating, transfer, or disposal. A *construction and demolition debris processing facility* is a processing facility that receives and processes construction and demolition debris by any means.

Part 3 — Other exemptions

A *Certificate of Authority* is not required when claiming the exemptions described in Part 3 on page 2. However, if you have a *Certificate of Authority*, enter the number in the space provided on page 2.

K — Tangible personal property used or consumed **directly** and **predominantly** in research and development in the experimental or laboratory sense is exempt from tax.

L — Gas, electricity, refrigeration, and steam, and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in research and development in the experimental or laboratory sense may be purchased exempt from tax.

Research and development does not include the ordinary testing or inspection of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions, or research in connection with literary, historical, or similar projects.

M — Vendors may purchase, exempt from tax, cartons, containers, and other wrapping and packaging materials and supplies and components thereof used to package tangible personal property for sale if the property is actually transferred by the vendor to the purchaser of the property.

N — Enhanced emissions inspection equipment certified by the DEC for use in testing and inspecting motor vehicles as part of the enhanced emissions inspection and maintenance program required by the Federal Clean Air Act and the New York State Clean Air Compliance Act may be purchased without payment of tax. To qualify for the exemption, the equipment must be purchased and used by an official inspection station which is licensed by the Department of Motor Vehicles and authorized to conduct enhanced emissions inspections. (For more

information about enhanced emissions inspection equipment, see TSB-M-97(8)S, *Enhanced Emissions Inspection Equipment*.)

O — Commercial vessels, including property used by or purchased for the use of these vessels for fuel, provisions, supplies, maintenance, and repairs, and the services of installing, maintaining, servicing, or repairing these vessels or property, may be purchased exempt from tax. To qualify for the exemption, the commercial vessel must be **primarily** engaged in interstate or foreign commerce. The exemption does **not** apply to property purchased for or used in the original equipping of a new ship, or to the services of installing this property in the equipping of a new ship. (For the definition of commercial vessels and other information concerning this exemption, see TSB-M-96(14)S, *Tax Law Defines Commercial Vessels and Commercial Aircraft*.)

P — Commercial aircraft and machinery or equipment to be installed on this aircraft, property used for maintenance or repair of this aircraft, and flight simulators purchased by commercial airlines may be purchased exempt from tax. To qualify for the exemption, the commercial aircraft must be **primarily** engaged in intrastate, interstate, or foreign commerce. (For the definition of commercial aircraft and other information concerning this exemption, see TSB-M-96(14)S.)

Q — Commercial fishing vessels used **directly** and **predominantly** in the harvesting of fish for sale (other than sport fishing vessels), including property used by or purchased for the use of these vessels for fuel, provisions, supplies, maintenance, and repairs may be purchased exempt from tax. (For the definition of commercial fishing vessels and other information concerning this exemption, see TSB-M-85(17)S, *1985 Legislation - Chapter 799 Sales Tax Exemption for Commercial Fishing Vessels*.)

R — If not otherwise exempt, machinery and equipment used **directly** and **predominantly** in the control, prevention, or abatement of pollution or contaminants from manufacturing or industrial facilities may be purchased exempt from tax.

S — Tangible personal property purchased and used in the services of maintenance, service, repair or installation performed on any aircraft, where such property is purchased by the person providing such services and it becomes a physical component part of the aircraft or is a lubricant applied to the aircraft, is exempt from tax.

T — Machinery and equipment used at qualified marine terminal facilities located in New York City. The machinery and equipment must be used directly and predominantly in loading, unloading, and handling cargo at marine terminal facilities located in New York City which handled more than 350,000 twenty foot equivalent units (TEUs) in 2003. For purposes of this exemption, the term *TEU* means a unit of volume equivalent to the volume of a twenty-foot container. This exemption does **not** apply to the local tax in New York City.

U — Use this line to claim exemption from all sales and use taxes on qualified tangible personal property or services not otherwise specified in this certificate. Describe the exempt use of the tangible personal property or service being purchased, and identify the applicable section of the Tax Law under which you claim exemption.

If you are purchasing motor fuel or diesel motor fuel eligible to be taxed on a cents-per-gallon basis, write **Tax Law section 1111(m) qualified fuel taxed using the cents-per-gallon method** in the space provided. See TSB-M-06(8)S, *New Guidelines on the Sales of Motor Fuel and Diesel Motor Fuel Subject to the Cents-Per-Gallon Sales Tax*, for additional information.

Line access services purchased by an Internet Service Provider (ISP) and used for transmission between the ISP point of presence and the public Internet for the purpose of connecting the ISP's customers to the Internet are purchases of interstate or international telephony and thus are not subject to sales tax. If you are an ISP purchasing line access services to use in this manner, write **telecommunications services used by an ISP to provide Internet access originating with the ISP point of presence (Tax Law section 1105 (b)(1))** in the space provided. See TSB-M-07(2)S, *Sales Tax Treatment of Telecommunications Services Purchased By an Internet Service Provider*, for additional information.

Certain military decorations, including ribbons, medals, mini-medals, and lapel pins, are exempt from sales tax when sold to an active member or a veteran of the United States military. If you are purchasing tax-exempt military decorations, write **military decoration - Tax Law section 1115 (a)(11-a)** in the space provided. The Tax Law provides

that you must also show the vendor your military identification or other documentation (such as discharge papers) as proof of current military service or veteran status. However, the vendor is not required to retain a copy of this proof.

To the seller

The purchaser must give you Form ST-121 with all entries completed no later than 90 days after delivery of the property, or the sale will be deemed to have been taxable at the time of the transaction. If you receive the certificate after the 90-day period, both you and the purchaser assume the burden of proving the sale was exempt, and additional substantiation may be required.

In addition, if you fail to collect tax as a result of accepting an improperly completed exemption certificate, you become personally liable for the tax plus any penalty and interest charges due, unless the certificate is corrected within a reasonable period of time or you otherwise prove that the transaction was not subject to tax. You must keep any exemption certificate you receive for at least three years after the due date of the last return to which it relates, or the date the return is filed, if later. You must also maintain a method of associating an exempt sale made to a particular customer with the exemption certificate you have on file for that customer.

If the *Blanket certificate* box is marked on page 1, you may consider this certificate part of any order received from the purchaser during the period that the blanket certificate remains in effect. However, each subsequent sales slip or purchase invoice based on this blanket certificate must show the purchaser's name and address. A blanket certificate remains in effect until the purchaser gives you written notice of revocation, or you have knowledge that the certificate is false or was fraudulently presented, or until the Tax Department notifies you that the purchaser may not make exempt purchases.

Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your *Certificate of Authority*, if you are required to be registered as a vendor. See TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*, for more information.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Internet access: www.tax.ny.gov
(for information, forms, and publications)



Sales Tax Information Center: (518) 485-2889
To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082