

**stevens
bandes
graphics**

Print Smarter

Credit Application and Policies

Stevens Bandes Graphics
333 Hudson Street
New York, NY 10013
tel 212-675-1128
fax 212-924-6362
www.stevensbandes.com

Dear Prospective Client,

Thanks for your interest in opening an account with Stevens Bandes Graphics.

Please complete and fax back to us the enclosed credit application. Our credit policies are outlined after the application. Please note that first jobs usually require a down payment and full payment on delivery.

If applicable, you must also return either a New York State Resale (ST 120), Exempt Use (ST-121), or Promotional Materials Exemption (ST 121.2). These forms are enclosed at the end of this PDF.

Please include all fax numbers for references to expedite establishment of your account.

We also have enclosed an authorization form for clients who wish to pay by credit card.

We hope this is the beginning of a long relationship between our companies. If you have any questions please do not hesitate to call or email.

Sincerely,



Kevin Roach
Controller

212-675-1128 ext 114
kevinroach@stevensbandes.com

Enclosures:
Credit Application
Credit Card Authorization
Credit Policies
NY ST-120, ST-121, ST-121.2



Credit Application

Stevens Bandes Graphics
 333 Hudson Street
 New York, NY 10013
 tel 212-675-1128
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 www.stevensbandes.com

Internal Use

Date Received _____
 Account ID _____
 Credit Limit _____
 References Sent _____
 Approved _____

Business Information *Please contact us for assistance or explanation on any item*

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Business or Corporate Name			Parent Company name (if applicable)		
Business BILLING Address			Business DELIVERY Address		
City	State	Zip	City	State	Zip
Business TELEPHONE Number		FAX Number	Accounts Payable Contact		Telephone Number
Type of Business: <input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/>			Contact Email Address		
We are engaged in the business of:			Year Established	At Present Location	Number of employees
Credit Line Requested			Estimated print volume this year	Taxable? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If no, attach resale or tax exempt certificate.	

Principals Information *Owner(s) if Sole Proprietorship or Partnership, Officers if Corporation*

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Name		Title	Home Address	
Social Security Number		City, State, Zip		HOME Telephone
Name		Title	Home Address	
Social Security Number		City, State, Zip		HOME Telephone
Name		Title	Home Address	
Social Security Number		City, State, Zip		HOME Telephone

Trade Supplier References *Three preferred, local if possible, fax numbers essential for prompt processing*

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Business Name #1		Contact	Address	
TELEPHONE Number	FAX Number	City, State, Zip		
Business Name #2		Contact	Address	
TELEPHONE Number	FAX Number	City, State, Zip		
Business Name #3		Contact	Address	
TELEPHONE Number	FAX Number	City, State, Zip		

Bank or S & L Reference

>

Bank Name		Branch	Account Number	Type of Account
Contact		Address		
TELEPHONE Number	FAX Number	City, State, Zip		

Certification *Your signature indicates you understand and agree to the following terms and conditions:*

- I hereby certify that the above information is true, accurate and complete to the best of my knowledge and belief. I/we authorize bank and business references (as named above) to release credit information for review by Stevens Bandes Graphics in connection with this application.
- If credit is extended as a result of this application, I/we hereby acknowledge and agree to your credit terms which call for payment in full 30 days from date of invoice.
- I/we agree to pay finance charges of 1.5% per month assessed on accounts unpaid beyond your credit terms.
- If Stevens Bandes is forced to take legal action to collect this account I understand that I/we are liable for reasonable attorney's and collection fees and other costs. Venue to be New York County, NY.
- I understand that should the entity now applying for credit change ownership or if it changes its corporation status a new credit application will be required.

 Signature of Officer, Partner or Proprietor Name and Title Date



Credit Card Authorization

Stevens Bandes Graphics
333 Hudson Street
New York, NY 10013
tel 212-675-1128
fax 212-924-6362
www.stevensbandes.com

We must get your written approval before we make charges to your credit card.

I, _____ approve the use of credit card:
first name last name

MC ☐ Visa ☐ Amex ☐ Number _____ Expiration _____ ,

of which I am the legal cardholder, for the purpose of purchasing from Stevens Bandes Graphics printed goods and other related services.

Please Check One

_____ I authorize this credit card number to be charged for ALL FUTURE PURCHASES.

_____ I authorize this credit card to be charged for ONLY THIS PURCHASE.

My Purchase Order Number _____

OR Name of Job _____

OR Stevens Bandes Graphics Invoice Number _____

Name as it appears on card _____

Billing Address on card _____

City _____ State _____ Zip _____

Signature _____

Please fill out and fax to us at 212-924-6362. Thank you.



Credit Policies
Stevens Bandes Graphics
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tel 212-675-1128
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www.stevensbandes.com

Stevens Bandes Graphics Credit Policies

New clients or clients without established credit:

Our standard policy for new clients or clients without previously established credit is a down payment of 50% when an order is started (files received or paper ordered), and the balance due when the order is shipped.

Applying for credit:

Credit terms are available only to organizations that make purchases on a regular basis.

Clients who seek to obtain credit terms must complete a credit application. The complete application process usually takes 5-10 working days. An application is not complete until all information requested from the applicant's references has been received and reviewed.

No credit will be given, nor will any portion of a job be shipped, until the application process is complete and credit is granted.

Exception: We accept written purchase orders from Fortune 1000 companies, governmental entities, colleges, and universities without special credit approval.

Credit Terms

Our standard terms are 30 days net from date of invoice. We do not allow discounting of invoices. Past due invoices will accrue interest at 1.5% per month, an annual rate of 18%.

We realize that mitigating factors involving cash flow arise with even the best managed companies, and we will make every attempt to negotiate an equitable arrangement regarding payment of individual invoices or a monthly balance, providing we are contacted PRIOR to delivery or payment due date, not on day 31.

Credit Limits

Credit limits will be set by SBG at the time of initial credit review.

Existing Clients:

All existing clients who have established credit with SBG and who have a satisfactory payment history are entitled to credit up their limit if they have placed an order with SBG in the last 24 months. At the discretion of SBG a client's credit terms or limit may be revised or denied at any time.

Credit cards:

We accept American Express, MasterCard or Visa for payment of invoices up to a maximum of \$5,000.00 for any 30 day period or for any single job. If a client wishes to pay by credit card for amounts over \$5,000.00, we will add a service fee of 3% of the amount in excess of \$5,000.00.

Checks:

We accept personal or corporate checks drawn on US banks. For COD accounts or until credit is established, any check in excess of \$10,000.00 must be a bank or certified check. All returned checks are subject to a \$50.00 processing fee.

Changes to these policies:

The policies described above can only be changed in writing.



Resale Certificate

Single-use certificate **Blanket certificate** Date issued _____

Temporary vendors must issue a single-use certificate.

Seller information - please type or print

Seller's name		
Address		
City	State	ZIP code

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.

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:

- C** 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.
- D** Tangible personal property for resale that will be resold from a business located outside New York State.

Part 3 - Certification

I, the purchaser, understand that:

- I may not use this certificate to purchase items or services that are not for resale.
- If I purchase tangible personal property or services for resale, but I use or consume the tangible personal property or services myself in New York State, I must report and pay the unpaid tax directly to New York State.
- I will incur tax liabilities, in addition to penalty and interest, for any misuse of this certificate.

Please type or print

Purchaser's name as it appears on the sales tax registration		Name of owner, partner, or officer of corporation, authorizing the purchase	
Street address		Purchaser's signature	
City	State	ZIP code	Title

Substantial penalties will result from misuse of this certificate.

Instructions For Use of Resale Certificates

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.

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 in New York State. If you need help determining if you are required to register because you engage in some other activity in the State, contact the Department (see the **Need Help** section). However, a purchaser who is not otherwise required to be registered in New York 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 in New York State.

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, *Contractors 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 check the *Blanket certificate* box to cover all purchases of the same general type of property or service purchased for resale. If you do not check 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.

If you intentionally issue a fraudulent exemption certificate, you will become liable for penalties and interest, in addition to the sales tax initially due. Some penalties that may apply:

- 100% of the tax due
- \$50 for each fraudulent exemption certificate issued
- a misdemeanor penalty consisting of fines not to exceed \$10,000 for an individual or \$20,000 for a corporation
- loss of your Certificate of Authority

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?

Tax information: 1 800 972-1233
 Forms and publications: 1 800 462-8100
 From outside the U.S. and outside Canada: (518) 485-6800
 Fax-on-demand forms: 1 800 748-3676
 Internet access: <http://www.tax.state.ny.us>
 Hearing and speech impaired: 1 800 634-2110



Exempt Use Certificate

To be completed by
the purchaser and
given to the seller

Name of seller	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code
Purchaser's <i>Certificate of Authority</i> number	

Check one:

- Single purchase certificate Blanket certificate

You cannot use this form to purchase motor fuel or diesel motor fuel exempt from tax.

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.

Please read the instructions for more information on each exemption, and check the applicable box(es) next to the exemption(s) you are claiming.

Part I — Exemptions related to production

Purchases described in (A) through (F) are exempt from all state and local sales and use taxes.

- (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.
- (B) Tangible personal property used or consumed in the production of a film for sale.
- (C) Tangible personal property used or consumed in providing telecommunications or Internet access services for sale.
- (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.
- (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.

- (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 (check one or more boxes):
- fuel gas electricity
- refrigeration steam
- gas, electric, refrigeration, or steam service

Purchases described in (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.

- (G) Purchases of the following used or consumed in the production of gas, electricity, refrigeration, or steam for sale (check one or more boxes):
- fuel gas electricity
- refrigeration steam
- gas, electric, refrigeration, or steam service

Part II — Services exempt from tax (exempt from all state and local sales and use taxes)

- (H) Installing, repairing, maintaining, or servicing qualifying property listed in Part I, (A) through (D). Please indicate the type of qualifying property being serviced by checking 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 I, (B) and (D). Please indicate the type of qualifying property being serviced by checking the applicable box(es):
- (B) (D)

Part III — Other exemptions (exempt from all state and local sales and use taxes)

- | | |
|---|---|
| <p><input type="checkbox"/> (J) Tangible personal property used in research and development.</p> <p><input type="checkbox"/> (K) Purchases of the following used in research and development (check one or more boxes):</p> <p><input type="checkbox"/> gas <input type="checkbox"/> electricity</p> <p><input type="checkbox"/> refrigeration <input type="checkbox"/> steam</p> <p><input type="checkbox"/> gas, electric, refrigeration, or steam service</p> <p><input type="checkbox"/> (L) Cartons, containers, and other wrapping and packaging materials and supplies that are actually transferred to the purchaser.</p> <p><input type="checkbox"/> (M) Certified enhanced emissions inspection equipment for testing and inspecting motor vehicles. Enter your inspection station license number:</p> <p>_____</p> <p><input type="checkbox"/> (N) Alternative fuel vehicle refueling property, and the service of installing this property, purchased before March 1, 2005.</p> <p><input type="checkbox"/> (O) Commercial vessels (including certain property and services).</p> | <p><input type="checkbox"/> (P) Commercial aircraft (including certain machinery and equipment) and flight simulators purchased by commercial airlines.</p> <p><input type="checkbox"/> (Q) Commercial fishing vessels (including certain property).</p> <p><input type="checkbox"/> (R) Pollution control equipment.</p> <p><input type="checkbox"/> (S) Tangible personal property (including lubricants) to be used in the services of maintenance, service, repair, or installation performed on any aircraft by such person providing such service.</p> <p><input type="checkbox"/> (T) Other — describe exempt use and identify the section of the Tax Law covering this exemption.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> |
|---|---|

Certification. I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed or the accuracy of any information entered on this form.

Signature of purchaser or purchaser's representative (<i>give title and relationship</i>)	Date
Type or print the name that appears in the signature box	

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 I — Exemptions related to production

(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.

(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.)

(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 the city of New York), 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 II — Services exempt from tax

(H) — You may purchase the services of installing, repairing, maintaining, and servicing qualifying property listed in Part I, (A) through (D) exempt from all state and local sales and use taxes.

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

Purchases described in Part II are exempt from all state and local sales and use taxes (including New York City).

Part III — Other exemptions - exempt from all state and local sales and use taxes

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

(K) — 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.

Instructions (continued)

(L) — 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.

(M) — Enhanced emissions inspection equipment certified by the Department of Environmental Conservation 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.)

(N) — *Alternative fuel vehicle refueling property* is defined as property predominantly used either for (1) the storage or dispensing of alcohol, natural gas, propane, or hydrogen into the fuel tank of an alternative fuel vehicle, or (2) property used predominantly in the recharging of an electric vehicle. The storage, dispensing, or recharging must take place at the point where the fuel is delivered into the fuel tank of the vehicle or where the electric vehicle is recharged. Other qualifications for the exemption for this property are that it be subject to an allowance for depreciation and that its original use begins with the purchaser before March 1, 2005. This exemption is also allowed for the service of installing alternative fuel vehicle refueling property.

(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.)

(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.)

(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) — 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.

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 checked, 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

Any person who issues a false or fraudulent exemption certificate may be liable for penalties and interest in addition to the tax initially due. Some penalties that apply are:

- 100% of the tax due
- \$50 for each fraudulent exemption certificate issued
- A misdemeanor penalty (consisting of fines not to exceed \$10,000 for an individual or \$20,000 for a corporation)
- Revocation of your *Certificate of Authority*, if you are required to be registered as a vendor.

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 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 Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



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



Fax-on-demand forms: 1 800 748-3676



Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Certificate of Exemption for Purchases Of Promotional Materials

ST-121.2
(8/97)

To be completed by the purchaser and given to the seller.

Read instructions on the back of this form before completing.

This form will not constitute acceptable proof of exemption from the sales and use tax due on promotional materials unless **all** required entries are completed.

Name of seller	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code
Purchaser's sales tax vendor ID # (see instructions on back)	

Check box (1) or box (2) below as applicable:

- (1) Single purchase certificate (2) Blanket certificate

I, the undersigned, hereby certify that this purchase is exempt from sales and use tax as follows:

For Parts I, II, or III, fill in the percentage being purchased tax exempt.
If the total purchase is exempt, indicate 100%. *(The percentage **must** be filled in for this certificate to be valid, and only that percentage will be exempt from state and local sales and use tax.)*

Part I - Purchases of Promotional Materials

(A) _____ % **Printed** promotional materials that are mailed or shipped by common carrier, the U.S. Postal Service or a like delivery service, to my customers or prospective customers at no charge to them.

(B) _____ % Promotional materials upon which producing, fabricating, processing, printing, or imprinting services have been directly performed, and that are mailed or shipped by common carrier, the U.S. Postal Service, or like delivery service, to my customers or prospective customers at no charge to them.

(C) _____ % Promotional materials not described in (A) or (B) above, that are mailed, shipped, or otherwise distributed to my customers or prospective customers located outside New York State, for use outside the state.

Part II - Purchases of Services to Exempt Promotional Materials

(D) _____ % Producing, fabricating, processing, printing, or imprinting services performed on promotional materials exempt under (A), (B), or (C) above.

(E) _____ % Information services or services of producing, fabricating, processing, printing, or imprinting relating to mailing lists or activities directly in conjunction with mailing lists, provided such services are performed on or directly in conjunction with, any of the promotional materials exempt under (A), (B), or (C) above.

Part III - Purchases of the Service of Storing Exempt Promotional Materials

(F) _____ % Storage provided by the vendor who sold me the promotional materials exempt under (A) or (B) above.

(G) _____ % Storage provided by the vendor who performed services for me exempt under (D) or (E) above, with respect to promotional materials exempt under (A) or (B) above.

Type or print name and title	
Signature	Date

Evasion of New York State taxes is a felony. Any person who attempts to use this form to evade the sales and use tax will be subject to penalties as provided by the New York State Sales and Use Tax Laws and Regulations.

INSTRUCTIONS

Sales Tax Vendor ID

If you are registered with the Tax Department as a sales tax vendor, you must enter your sales tax vendor identification number on the line on the front of this form. If you are required to be registered, you must be registered before you use this form. If you are not required to be registered, enter *N/A* (not applicable) on this line.

How to Use This Certificate

This certificate may be used to purchase certain promotional materials exempt from sales tax. Promotional materials include any advertising materials such as catalogs, literature, and related tangible personal property (complimentary maps, other free gifts, applications, order forms, etc.), and the envelopes used exclusively to deliver the promotional materials. Account statements, invoices or the envelopes used to deliver them are not promotional materials.

Promotional materials or services to promotional materials may be purchased exempt **only** up to the percentage indicated on this certificate by the purchaser. When this certificate is used as a blanket certificate, the percentage(s) used should be reviewed periodically. If any percentage changes, a new blanket certificate must be issued. The new certificate will cover subsequent purchases, and will remain in effect until the percentage changes again.

If you cannot, in good faith, determine the exempt percentage, you must pay tax at the time of purchase and request a refund. If you estimate too high a percentage as exempt, you must pay tax on the portion that turns out to be taxable.

Part I

(A) Printed promotional materials delivered to customers or prospective customers of the person buying the materials will not be subject to tax when they are delivered by common carrier, the U.S. Postal Service or a like delivery service, and the customers or prospective customers receive them free of any charge. (The paper, ink, artwork, mechanicals, etc., the purchaser of the promotional materials provides to the printer also qualify for the exemption.)

(B) Promotional materials upon which the services listed have been or will be directly performed are exempt when delivered under the same circumstances as (A) above. For example, blank envelopes upon which the senders logo and the mailing address of a customer or potential customer are printed will be exempt when used exclusively to mail promotional materials.

(C) Promotional materials delivered to customers or prospective customers located **outside** New York State for use **outside** the State (exempt under section 1115(n)(1) of the Tax Law), are not subject to New York State and local sales and use taxes.

Part II

(D) and **(E)** purchases of Tax Law section 1105(c)(1) services (e.g., mailing lists), or 1105(c)(2) services (producing, fabricating, etc.), services relating to mailing lists or activities directly in conjunction with mailing lists, (merging names, labeling envelopes, etc.), when such services are performed on or directly in conjunction with qualifying exempt promotional materials are also exempt.

Part III

Charges for storage of exempt promotional materials are also exempt, but **only** if the storage is provided by:

(F) the vendor who sold the exempt promotional materials described in Part I (A) or (B) or **(G)** the vendor who rendered exempt services to the promotional material described in Part

II (D) or (E) and the storage service is sold to the purchaser of the exempt promotional materials.
(Storage of other promotional materials is taxable.)

(See TSB-M-97(6)S for further information relating to the production and use of promotional materials.)

Misuse of This Certificate

This certificate may not be used to exempt the purchase of free gifts to be sent to the purchaser's New York customers (or prospective customers), unless the gifts constitute exempt printed promotional materials or promotional materials upon which Tax Law section 1105(c)(2) services have been (or will be) performed, and the gifts are mailed or shipped by common carrier, U.S. Postal Service or like delivery service.

To the Vendor

The purchaser must give you an exemption certificate with all required entries completed no later than 90 days after delivery of the property or services sold, 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.

If you accept an improperly completed certificate and fail to collect tax, you become personally liable for the tax, penalty, or interest due, unless the certificate is corrected within a reasonable period of time.

Vendors must keep this certificate as part of their sales tax records, and be able to associate the certificate with related sales, for at least three years after the date of the last sale that is substantiated by the certificate.

NEED HELP?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. For **business tax information or forms**, call the Business Tax Information Center at 1 800 972-1233. For **general information**, call toll free 1 800 225-5829. To **order forms and publications**, call toll free 1 800 462-8100. From **areas outside the U.S. and Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering Systems - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us> Access our website for forms, publications and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll-free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany, NY 12227.