EMPIRE MERCHANTS NORTH

Empire Merchants North
PO Box 10
Coxsackie, NY 12051

P (518) 731-5200
P (800) 724-3960
F (518) 731-5300

Welcome New Account Applicant,

Thank you for your interest in doing business with Empire Merchants North, LLC.

This packet contains the following forms needed to open an account, as well as our optional enhanced services.

- New Account Application (required) – *Please note it is important to use the licensed corporation or partnership's exact legal name as registered with the NY Department of State at website: https://www.dos.ny.gov/corps/bus_entity_search.html on the application.*

- Personal Guarantee (required) – *Please submit the original notarized legal document to the address at the bottom of the page*

- Also Owns Form (if applicable) – *Please complete this form if you are already doing business with EMN on additional liquor licenses and submit original to the address at the bottom of the page.*

- EMN Online and Pay by Phone Account Registration (optional) – *Please provide a copy of a voided company check to set up service which enables instant access to online electronic payments, pay by phone and detailed account information.*

- Required Regulatory Documents – Please provide copies of these documents:
  - Tax Id Certificate (Federal Tax ID)
  - ST-120 NY State Sales Tax Certificate
  - NY State Liquor Authority License

All completed documents should be returned by Email /fax or to your Sales Representative.

Email: Creditdept@empirenorth.com
Fax: (518) 731-5300

Original Signed and notarized Personal Guarantee must be mailed directly to:

Empire Merchants North, LLC
PO Box 10
Coxsackie, NY 12110
Attn: Credit Department

Please contact EMN's Credit Department with any questions concerning your application at 1-800-3960 ext. 0.

Empire Merchants North appreciates your wine and spirits business.

EMPIRE MERCHANTS NORTH

Empire Merchants North, LLC
16 Houghtaling Road
West Coxsackie, NY 12192
Tele: (800) 724-3960

NEW ACCOUNT APPLICATION

CUSTOMER DELIVERY INFORMATION

OPEN TIME: _____ CLOSE TIME: _____

DAYS CLOSED (circle days closed): MON TUES WED THURS FRI SAT SUN

SPECIAL DELIVERY LOCATION: (i.e. Rear Door) _____

NEW ACCOUNT DELIVERY TIME: 9 a.m. - 4 p.m.

Note: Special Delivery locations are not guaranteed

LICENSE NAME: _____ D/B/A: _____

(Copy of License must be attached to application)

TAX IDENTIFICATION NUMBER _____ SLA SERIAL NUMBER/TYPE: _____

(Copy of Certificate of Authority must be attached to application)

STREET ADDRESS: _____ CITY: _____

STATE: _____ ZIP+4: _____ TELEPHONE: ( ) _____

EMAIL: _____ FAX: ( ) _____

OTHER: _____

PRINCIPALS: _____

REFERENCES:

BANK NAME: _____ ACCOUNT NUMBER: _____

ADDRESS: _____

TELEPHONE: _____ CONTACT: _____

LANDLORD/MORTGAGOR:

NAME: _____

ADDRESS: _____

TELEPHONE: _____ CONTACT: _____

For Internal Use Only

Account Number: _____ *National Account* *Yes* *No*

FORMER ACCOUNT @ LOCATION: _____

NAME: _____

****SALES REPRESENTATIVE NAME MUST BE WRITEN BELOW****

DIVISION: _____ *SALES REP #:* _____ *SALES REP NAME:* _____

DIVISION: _____ *SALES REP #:* _____ *SALES REP NAME:* _____

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INSTRUCTIONS TO COMPLETE THE PERSONAL GUARANTEE

1. Print name of **EXACT LEGAL ENTITY NAME OF LICENSED CORPORATION** on first blank line where indicated. This can be found on the NYS Department of State website at http://www.dos.ny.gov/corps/bus_entity_search.html
2. Print address of Licensed Corporation: on second and third blank lines where indicated.
3. Print Name of Principal(s): on lines where indicated. **ONLY THE PRINCIPAL(S) ON THE LICENSE CAN SIGN THE PG.** If there are more than two Principals, please make as many copies of the form as needed to include all Principals who are willing to sign the PG.
4. Complete Principal(s) information: on following three lines. Required information is social security number and current residence address.
5. Print name of Licensee: Print the name of the EXACT LEGAL ENTITY NAME.
6. Signature of Principal(s): All Principals of the entity who completed steps 3 and 4 as noted above sign on these lines. (Do not include Corporate Titles)
7. **All Principals must sign the PG document in the presence of, and have their signatures witnessed by, a New York Notary Public.** The Notary Public must complete the section as required by their oath of office. Documents lacking the appropriate and accurate notarization will be returned as unacceptable and will delay processing of your request for credit extension.
8. Notarized Personal Guarantee Form:

Original form must be delivered to Empire North Credit Department:

Empire Merchants North, LLC
PO Box 10
Coxsackie, NY 12110
Attn: Credit Department

PAYMENT AGREEMENT & PERSONAL GUARANTEE

I am (We are) the principal shareholder(s), member(s), partner(s), or officer(s) of a business licensed to sell alcoholic beverages at retail (hereinafter "Licensee") that wishes to induce EMPIRE MERCHANTS NORTH, LLC. (hereinafter "Empire North"), to extend credit terms to the licensee. Empire North hereinafter referred to as "Distributor".

I (we) hereby, jointly and severally, unconditionally guarantee the payment of all sums that become due to Empire North by the Licensee. This Payment Agreement and Personal Guaranty shall be governed by the Laws of the State of New York. It shall remain effective despite any renewal, modification, or waiver by the Licensee or any of the other guarantors of any of its obligations hereunder. No modification, renewal, or waiver shall operate to defeat the guaranty. The guarantee shall continue in force and effect despite any extension of time or terms by Distributor. Distributor may collect against the Guarantor without first seeking to collect from the Licensee. Any change to said guaranty, in order to be effective, must be in writing and signed by the party to be charged. If (we) should sell my (our) interest, resign my (our) office or otherwise cease to be associated with the Licensee, I (we) shall remain liable and continue to guarantee the debts of the Licensee until five days after I (we) deliver written notice by certified mail or overnight carrier to the Distributor stating that I (we) have severed my relationship with the Licensee and no longer wish to guaranty its debts. However, even after the date that is five days after I (we) deliver such written notice by certified mail or oversight carrier to the Distributor, I (we) shall continue to guaranty the Licensee's debts arising prior to such date and further I (we) shall remain liable to the Distributor hereunder if at any time payment, or any part thereof, of any amount paid by the Licensee to the Distributor is rescinded or must otherwise be restored by the Distributor upon the bankruptcy or reorganization (or any analogous proceeding in any jurisdiction) of the Licensee or otherwise.

In my (our) individual capacity and on behalf of the Licensee I (we) agree that in the event any debt owed by me (us) or the Licensee to Distributor is referred to a collection agency or an attorney for recovery, I (we) will also be liable for collection costs and reasonable attorney's fees. I (we) agree that attorney's fees shall be not less than the greater of twenty percent (20%) of the balance due at the time Distributor refers the matter for collection, or five hundred dollars ($500.00). In my (our) individual capacity and on behalf of the Licensee, I (we) agree to pay Distributor interest on any unpaid amount at the rate of one percent (1%) per month until paid in full.

I (we) in my (our) individual capacity and on behalf of the Licensee agree that the venue for any action will be Greene County or any other jurisdiction in the State of New York that Distributor may select. I (we) on my (our) own behalf and on behalf of the Licensee consent to the jurisdiction of such court. I (we) on my (our) own behalf and on behalf of the Licensee agree that service of any Summons or Complaint in any litigation may be delivered by certified mail return receipt requested or by a recognized overnight carrier (such as Federal Express) addressed to the licensed premises or to my (our) last known address and that such delivery will be good and sufficient service upon me (us) and/or the Licensee. I (we) are providing Distributor with our home addresses in this agreement. I (we) agree to notify Distributor of any change of address. If (we) do not inform Distributor of any change of address in writing, delivery to the licensed premises or my (our) last known address shall be sufficient.

The undersigned understand(s) and acknowledge(s) that Distributor may, from time to time, request and obtain a consumer credit report upon me (us) to determine my (our liabilities to honor this guaranty. The undersigned understand(s) and acknowledge(s) that Distributor may, from time to time obtain a business/ commercial credit report, or independently develop information in order to assist in the determination of general credit worthiness of the Licensee. In the event such reports are ordered, the undersigned has the right to file a written request with Distributor for name, address, and instructions to obtain copy of same from the reporting company.

Nothing herein contained shall require Distributor to extend credit terms to me(us) or the licensee. This guaranty runs to Distributor as well as its successors and assigns. By signing this Document, I (we) bind Licensee, its successors and assigns as well as my (our) estate, successors and assigns.

By signing this document, I (we) warrant that I (we) have authority to bind the Licensee to its terms and acknowledge that I am (we are) binding both the Licensee and myself (ourselves) as guarantor.

The following information about the Licensee and the undersigned is provided to Distributor as part of this agreement:

PRINT NAME OF LICENSEE/CORPORATION: _____

ADDRESS OF LICENSEE: _____

CITY: _____ STATE: _____ ZIP CODE: _____

_____
PRINT NAME OF SHAREHOLDER, MEMBER, PARTNER or OFFICER as appropriate

_____ _____
Social Security No. Date of Birth

_____
Residence Street Address

_____
City State Zip

_____
PRINT NAME OF SHAREHOLDER, MEMBER, PARTNER or OFFICER as appropriate.

_____ _____
Social Security No. Date of Birth

_____
Residence Street Address

_____
City State Zip

THE UNDERSIGNED HEREBY AGREES TO ABIDE BY THE TERMS OF THIS AGREEMENT. BY SIGNING THIS AGREEMENT EACH OF THE UNDERSIGNED ACKNOWLEDGES HE OR SHE IS GUARANTYING THE DEBTS OF THE LICENSEE AND BINDING HIMSELF OR HERSELF AS WELL AS THE LICENSEE.

_____
PRINT NAME OF LICENSEE

_____
PRINT NAME OF PERSON(S) SIGNING

_____
SIGNATURE ON BEHALF OF LICENSEE & AS GUARANTOR

_____
SIGNATURE ON BEHALF OF LICENSEE & AS GUARANTOR

STATE OF NEW YORK

SS:

COUNTY OF _____

Notary Public: Seal:

On the _____ day of _____ in the year

before me, the undersigned, a Notary Public in and for said State, personally appeared, _____

personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that (s)he executed the same in his (her) capacity, and that by his (her) signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

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ELECTRONIC BILLPAY -ENROLLMENT FORM

Bank Information #1 *(This bank account must be associated with the License in order to process the payments; This information is only required if you are enrolling in Electronic Bill Pay service)*

Bank Name: Branch: _____

Bank Address: _____

Bank Telephone#: _____

Checking Account#: _____ Routing/ABA Number: _____

(Routing/ABA Numbers are located in the bottom left of check)

PLEASE ATTACH A VOIDED CHECK FOR VERIFICATION OF BANK DATA

Bank Information #2 *(If Applicable: This bank account must be associated with the License in order to process the payments; This information is only required if you are enrolling in Electronic Bill Pay service)*

Bank Name: Branch: _____

Bank Address: _____

Bank Telephone#: _____

Checking Account#: _____ Routing/ ABA Number: _____

(Routing/ABA Numbers are located in the bottom left of check)

PLEASE ATTACH A VOIDED CHECK FOR VERIFICATION OF BANK DATA

_____ _____

Retail License Name License #

_____ _____

Principal's Signature Date

_____

Principal's Name (PRINT CLEARLY)

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ALSO OWNS FORM

LICENSE NAME: _____

I, _____ do hereby solemnly swear (or affirm) that I am the

_____ (Office, Owner, President, Etc.)

Located at _____ in the city of _____ New York.

I further declare that I am also an owner/officer of the following establishments which hold valid New York State on-premise liquor licenses:

	LICENSE NAME	ADDRESS	CUSTOMER NUMBER
1			
2			
3			
4			
5			

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EMPIRE MERCHANTS NORTH PAYMENT AND NOTIFICATION SERVICES ACCOUNT REGISTRATION FORM

(Please print clearly)

Company Information

Corporation Name: _____ Empire North Customer #: _____

(Print Corporation Name Here – Listed on License)

Principal (s) Name: _____ Principal(s) Contact Phone #: _____

Licensee Address: _____

(include full address)

License #: _____

Principal's
Email Address: _____ (please print clearly)

(This email address must be associated with the Licensee. You may not provide the email address of an Empire North employee or solicitor)

Note - this email address will receive notifications when the account is setup and when bills are paid, as well as any other program related information enrolled in below. This email address will be used as your initial log in; Additional users can be authorized once the account is registered for services noted below.

Please initial the box(es) that corresponds to any service, the Customer identified above, would like to receive:

Initials	Service
	Empire North Online - View Only
	Available viewing options include invoice image, signed delivery receipt, due date, available credits and balance due. Banking information is not needed to participate in this service
	Empire North Online Bill Pay (Requires 'Electronic Bill Pay Enrollment Form')
	Instruct Empire Merchants North to pay an invoice by electronically debiting your account ONLINE
	Pay by Phone (Requires 'Electronic Bill Pay Enrollment Form')
	Instruct Empire Merchants North Customer Care Department to debit my account in accordance with my specific invoice and payment instructions.
	Empire North Default Notification Email Service
	Receive two separate emails from Empire North when invoice is due to be reported on or before final payment date and another email if your account goes into default: NYS SLA Notice of Default notification Additional Email: _____

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	Empire North Order Confirmation
	Receive emails from Empire North once an order is placed or a backorder is fulfilled with expected delivery date Additional Email: _____
	Empire North Weekly Statement
	Receive statement of account activity every Friday evening Additional Email: _____
	Empire Promotional Email Service
	Receive emails from Empire North to stay up to date with things happening in our marketplace. Emails include information on new items, special events, printable marketing materials, drink recipes, industry articles and much more! Additional Email: _____

By initialing above and signing below, (1) I request that Empire Merchants North, LLC provide me with the additional service (s) I specify, (2) I agree that I have read the terms and conditions attached hereto which apply to the service (s) and (3) I agree to be bound by the applicable terms and conditions.

_____ _____

Principal's Signature Date

_____

Principal's Name (print clearly)

Please fax all forms to (518)731-5300
or Email at Creditdept@empirenorth.com

FOR INTERNAL USE ONLY		
Customer AR Approval	Name:	Date:
Entered by	Name:	Date:
Manager Review	Name:	Date:

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TERMS AND CONDITIONS

Empire Merchants North, LLC ("Empire North") has established certain on-line and payment programs, including Empire North Online-View Only, Empire North Online Bill Pay, Empire North Default Notification Email Service and Empire North Promotional Email Service, EMN Order Confirmation, EMN Statement and Pay by Phone (the "Programs.") By initialing next to the box for any Program and signing the Empire North Payment and Notification Services Account Registration Form (the "Registration"), I agree to be bound by these Terms and Conditions which govern the Programs. I represent that I am listed with the New York State Liquor Authority as a principal or officer of the holder of the license associated with the Account. As used in these terms and conditions the terms "I" and "me" apply to me individually and the Licensee. By enrolling in one or more of the Programs, I acknowledge that all emails will be sent to the email address of the account administrator or their designees. The account administrator and/or designees must be associated with the licensee. Associates from Empire Merchants North, LLC cannot be designated as the Account Administrator or receive email notifications on behalf of the account.

I understand and agree that I am responsible for keeping the usernames, passwords, PIN codes and any other credentials Empire North may require to access the Programs (the "Logon Credentials") confidential. I further agree that the Logon Credentials and security procedures in place for the Programs are commercially reasonable. If at any point I do not agree that the Logon Credentials and security procedures associated with the Programs are commercially reasonable, I will discontinue using the Programs. I understand that any instructions Empire North receives from an individual that supplies my Logon Credentials will be deemed to have been expressly authorized by me. I agree to notify Empire North at once if I believe that my Logon Credentials have been lost or stolen.

I agree that Empire North has the right to terminate at any time any of its Programs or to change its Program rules or its conditions of use or to refuse to allow me access to any such Program.. I understand and agree that neither Empire North, nor any of its members, officers, directors, agents, successors or assigns (collectively "Empire North & Associates") will be liable to me or to the licensee as a result of service interruptions. Although Empire North uses commercially reasonable efforts to provide correct information, Empire North & Associates will not be responsible or liable for errors or mistakes in the Programs or the information provided through the Programs. In no event shall Empire North & Associates be liable for any damages (including, without limitation, damages for loss of data or profit, or due to business interruption) arising out of my use of or inability to use all or any of the Programs. I agree that any electronic or facsimile signatures may be accepted by Empire North, any depository listed on the Empire North Payment and Notification Services Account Registration Form and any other interested party as though it were an original signature. In no event will Empire North or Associates be liable for special, consequential, or punitive damages. I agree that Empire North may amend this agreement from time to time by posting notice of the amendment on Empire North' s website or by emailing notice of the amendment to the email address of the Account Administrator listed on the Registration or their designee.

I understand and acknowledge that information I receive through the Programs may not reflect payments and invoices that are still being processed.

I acknowledge that all Program emails will be sent to the email address of the Account Administrator listed on the Registration or their designee. If any of the information on the Empire North Payment and Notification Services Account Registration Form changes, it is my responsibility to contact the Empire Merchants North Credit Department in writing at 16 Houghtaling Road, West Coxsackie, New York, 12192 to update the information. I understand that I must give advance notice to Empire Merchants North, LLC to allow reasonable time for initial setup and changes of information to take effect.

For information about how Empire North uses the emails it collects in connection with the Programs, please see Empire North's Email Privacy Policy, which is available at www.empirenorth.com.

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PO Box 10
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Empire North Bill Pay

If I request the Empire North Online Bill Pay or Pay by Phone service, I represent to Empire North & Associates that (1) I have signatory authority for the account(s) listed on the attached form (the "Account") held at the financial institution(s) specified on the form (the "Depository") and (2) I have the legal right to authorize electronic fund transfers ("EFTs") from the Account. If any of the above information changes (including, e.g. Account or Depository information), it is my responsibility to contact the Empire North's Credit Department in writing at 16 Houghtaling Road, Coxsackie, NY 12192 to update the account data. I understand that I must give advance notice to Empire North to allow reasonable time for initial setup of the Account, Account changes and Account closure. I represent and warrant that the Account is a business account that is not used for personal, household or family purposes. I hereby authorize Empire North to initiate EFTs from the Account that I or my designee specify through Empire North Online on the dates and in the amounts that I or my designee specify through Empire Online in order to pay invoices or make other payments submitted by Empire Merchants North , LLC through Empire North Online. If I have elected Pay by Phone, I hereby authorize Empire North to initiate EFTs from the Account that I or my designee specify on the date I give the phone instructions and, in the amounts, that I or my designee specify over the phone. I understand that the phone conversation will be recorded. Neither the Online Bill Pay, nor the Pay by Phone Authorization permit Empire North to debit my Account in the absence of a request from me or my designee to make a payment. I agree that any EFT confirmed through Empire North Online and Empire North Pay by Phone after compliance with Empire North's security procedures will be deemed authorized by me. I understand that Empire North may reinitiate any EFT that is returned unpaid as permitted by network rules. I agree to be bound by the NACHA Operating Rules or the rules of another network that Empire North, in its sole discretion, relies upon to initiate an EFT to the Account. I authorize the Depository to pay the EFTs I or my designee may specify through Empire North Online or Empire North Pay by Phone and that Empire North initiates. I represent that, in the event the Account is not titled in my name, I am permitted to authorize EFTs from the Account. I will indemnify and hold harmless Empire North and the Depository as well as their respective officers, directors, shareholders, members, employees, agents and assigns against any liability resulting from my failure to have the right to grant the powers herein given, including reasonable attorneys' fees and expenses. This authorization will remain in force until cancelled by Empire North or by me or another person with signatory authority over the Account. Such notice of cancellation when coming from me shall be in writing and delivered to Empire North by certified mail at 16 Houghtaling Road, Coxsackie, NY 12192 (Attention Credit Department) or by facsimile transmission with proof of delivery to Empire Merchants North at (518) 731-5300 (or such other number or mailing address as Empire North may designate for such purpose on its website). I understand and agree that Empire North reserves the right to terminate my ability to arrange for EFTs through Empire North Online or Pay by Phone at any time or to refuse to process any EFT. If a payment is made in error from the Account as a result of an action taken by Empire North, I authorize Empire North to initiate an EFT to correct the error. I further understand that Empire will not be responsible for any fees or costs that I may incur in connection with any online payment or Payment by Phone as set forth herein, including but not limited to, any fees or costs associated with erroneous payments, their reversal or returned payments. Further, I agree that Empire North & Associates will not be responsible for any damages (special, punitive consequential or otherwise) I or the licensee may suffer in the event that there is delay or failure to make a payment, including but not limited to damage resulting from the licensee being placed on the New York State Liquor Authority's default list. I further agree that the security procedures in place for Empire North Online are commercially reasonable. If at any point I do not agree that the security procedures associated with the website are commercially reasonable, I will discontinue confirming EFTs through Empire North Online or Pay by Phone.

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Empire North Default Notification Email Service

If I request the Empire North Default Notification Email Service, I agree that Empire North & Associates will not be liable for damages resulting from errors made in any such service or failure of any notice or email to reach me. I agree, on my behalf and on behalf of the licensee, Empire North & Associates will not be responsible for any damages (special, punitive, consequential or otherwise) I or the licensee may suffer in the event that there is delay or failure to make a payment, including, but not limited to damages resulting from the licensee being placed on the New York State Liquor Authority's default list.

Please return this completed form to Empire Merchants North PO Box 10 Coxsackie NY 12051, email at Creditdept@empirenorth.com or fax it directly to EMN at (518) 731-5300.

(Please ensure that the copy of the voided check is also faxed)

Once your information is processed, you should receive a confirmation email from

Creditdept@empirenorth.com within 10 business days. You will be able to complete the enrollment process after this email is received and set up additional users at your account. If you have any questions, please call our Credit Dept.Dept at 1-800-724-3960 ext. 0.

NEW YORK STATE

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		
EMPIRE MERCHANTS NORTH LLC					
Street address			Street address		
PO BOX 10					
City	State	ZIP code	City	State	ZIP code
COXSACKIE	NY	12051			

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 equipment users	Dial 7-1-1 for the New York Relay Service