



New York State and Local Sales and Use Tax

Resale Certificate

To purchasers and vendors:
Read instructions on back carefully before issuing or accepting this Certificate.

- **Cannot be used by construction contractors to make any purchases of building materials or supplies.**
- **Cannot be used to purchase motor fuel or diesel motor fuel.**

To vendors:
You must collect tax on a sale of taxable property or services or pay tax on a sale of lubricating oil unless the purchaser gives you a properly completed exemption document not later than 90 days after delivery of the property or service. You must keep the certificate for at least 3 years as explained in the instructions.

Name of vendor			Date
Street address			Check applicable box <input type="checkbox"/> Single purchase certificate <input type="checkbox"/> Blanket certificate
City	State	ZIP code	

I, the undersigned, hereby certify that:

— I have been issued a *Certificate of Authority* by New York State, # _____, to collect New York State and local sales and use tax, and that this *Certificate of Authority* has not expired and has not been suspended or revoked.
(enter your sales tax vendor identification number)

— I am principally engaged in (indicate nature of business) _____

— I am purchasing (check applicable box or boxes)

- A tangible personal property (other than motor fuel or diesel motor fuel) for resale in its present form or as a component part of tangible personal property; or
- B tangible personal property (other than motor fuel or diesel motor fuel) for use in performing taxable services, and the property will become a component part of the tangible personal property upon which the services will be performed or the property will actually be transferred to the purchaser of the service in conjunction with the performance of the service; or
- C a service for resale.

I understand that this certificate **may not** be used to make tax-free purchases of items or services that are not for resale. I understand also that I will pay the use tax on tangible personal property or services purchased pursuant to this certificate and subsequently used or consumed by me in a taxable manner. If I have purchased lubricating oil using this certificate and subsequently make a taxable use of the lubricating oil, I will also be liable for the lubricating oil tax. I understand that I will incur tax liabilities, plus penalties and interest, for any misuse of this certificate.

Substantial penalties will result from misuse of this certificate
(see back of this form)

Name of purchaser <i>(as indicated on the certificate of authority)</i>			Signature of owner, partner, officer of corporation, etc.	
Street address			Title	
City	State	ZIP code		