

2019-03-15

[REDACTED]
NEW YORK, NY 10021

RE: SALES AND USE TAX RESALE/EXEMPTION CERTIFICATE
REQUEST:

Customer # PICK-1785713 States where goods are delivered: NY

Dear Sir or Madam:

This message is to inform you that there has been a change to state sales tax law related to a recent Supreme Court ruling (South Dakota vs. Wayfair). To remain exempt from state tax on your future orders, the law now requires us to have a copy of your state sales tax exemption certificate on record.

If you are a reseller, a tax exempt certificate will be needed for every state you ship to.

If you are not a reseller, then you will begin paying the designated state tax based on the Ship To address beginning in April 2019.

To submit a new exemption certificate, please click the link below:

Link: <https://app.certexpress.com?r=GF-nn-nF-tP>

Avalara is working with us to collect these forms. If you would prefer to send the document directly to their database, please send to [REDACTED].

We recommend that you consult with your tax advisor and become familiar with the reporting and remittance requirements of the states in which you do business. You will be responsible for any tax liabilities incurred on products shipped on your behalf where nexus has been established and registrations/sales tax haven't been remitted.

Should you have any questions, please contact us at [REDACTED] or via email at [REDACTED], and we will be glad to assist you.

Thank you for your cooperation and prompt response in this matter.

Sincerely,

Business Services Team





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

ST-120
(6/18)

Name of seller Graphik Dimensions Ltd.			Name of purchaser [REDACTED]		
Street address 2103 Brentwood Street			Street address [REDACTED]		
City High Point	State NC	ZIP code 27263	City NEW YORK	State NY	ZIP code 10021

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.

Forms by www.CertCapture.com