



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

ST-120
(1/11)

Name of seller			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

Mark an **X** in the appropriate box: Single-use certificate Blanket certificate
 Temporary vendors must issue a single-use certificate.

To the purchaser:

You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

Purchaser information – *please type or print*

I am engaged in the business of _____ and principally sell _____
 (Contractors may not use this certificate to purchase materials and supplies.)

Part 1 – To be completed by registered New York State sales tax vendors

I certify that I am:

- a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is _____
- a New York State temporary vendor. My valid *Certificate of Authority* number is _____ and expires on _____

I am purchasing:

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

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.

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

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?



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



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



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



Unicomp Laboratories Inc.
46 Cain Drive, Brentwood, New York, 11717
Tel : (631) 231 - 1800 Fax : (631) 231 - 4842,
http://www.unicomplabs.com info@unicomplabs.com

- A corporate officer is responsible for completing this Application and signing the Terms and Conditions
- Please complete all sections of this application, sign the Terms and Conditions and complete and sign the Blanker Exemption Certificate. All information is kept confidential, so please be as complete as possible to help speed the qualification process.
- Mail or fax completed application to Unicomp Laboratories Inc. 46 Cain Drive, Brentwood, NY 11717

SOLD TO :			BILL TO : (IF OTHER THAN SOLD TO)		
COMPANY NAME			COMPANY NAME		
STREE ADDRESS			STREET ADDRESS		
CITY	STATE	ZIP	CITY	STATE	ZIP
CODE			CODE		
TELEPHONE			TELEPHONE		
FAX			TITLE		
EMAIL			FINANCIAL OFFICER		
# LOCATION	# EMPLOYEES	# TECHNICAL	PURCHASER MANAGER		
STAFF					
# SALES PEOPLE	GOVERNMENT		VENDOR AUTHORIZATION CONTRACT		
CONTRACTS?	<input type="checkbox"/> Yes <input type="checkbox"/> No				

ORGANIZATION TYPE

- Corporation Sub-Charter S Partnership Sole Proprietorship Date Established _____
 State of _____ Subsidiary of _____ Wholly Owned Yes No Division of _____
 List Names, Titles, Social Security # and Percentage of Ownership of all owners (*attach a separate sheet if necessary*)

Name	Title	S.S. #	% Ownership

FINANCIAL INFORMATION (PLEASE COMPLETE ALL BLANKS)

FEDERAL TAX ID # _____ STATE SALES TAX _____
 NAME OF BANK _____ BANK ACCOUNT # _____
 ADDRESS _____
 CITY _____ STATE _____ ZIP CODE _____
 BANK OFFICER'S NAME _____ TELEPHONE : _____

TRADE REFERENCES

1. _____
2. _____
3. _____



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Terms and Conditions

SHIPPING AND DELIVERY

For same day service, customers are requested to place orders before 3:00PM EST (subject to stock availability). Orders for systems usually have a 72-hour lead-time. We ship all orders via FedEx Saver unless otherwise specified. Free delivery is available to local customers with a minimum order of \$1,000.

LIMITED WARRANTY

Unicomp provides a 1 year parts and labor limited warranty for the quality of all its products in material and workmanship. We also provide a 1-year parts and 3 year labor limited warranty on computer systems (on board level, excluding monitors). During this period, Unicomp will repair or replace all merchandises, which proves to be defective.

ALTERATIONS MODIFICATIONS ATTACHMENTS

Any alterations, additions, improvements or attachments to the product(s) not authorized in writing by Unicomp shall be solely at the customer's own expense and risk if operation of the product(s) is affected in any way by alterations, improvements, or installation. The warranty shall be deemed waived by the customer, and Unicomp shall have no further obligation to the customer.

MERCHANDISE RETURN PROCEDURE

Should a product fail during the warranty period, certain procedures should be followed for Unicomp to serve the Customer more efficiently.

Call Unicomp or click here to obtain a Return Merchandise Authorization (RMA) form. Fill it out and fax it back to (631) 231 - 4842. Unicomp will only serve customer with pre-issued RMA numbers. RMA numbers will be void if defective merchandise has not been received by Unicomp within fifteen (15) days after a RMA number is issued.

The following must be available to request a RMA number:

1. Invoice date
2. Invoice number
3. Product description and serial number
4. Detailed reason for return

Unicomp reserves the right to return any product unrepaired and without notification should the Customer ship a product to Unicomp without original parts installed by the manufacturer.

Requirements for RMA processing:

1. Ship defective product(s) to Unicomp with freight prepaid
2. A copy of original invoice with item and serial number circled
3. A detailed note describing all problems
4. RMA number clearly marked on mailing label and shipping box
5. All returned products must be packed in the original packaging
(Improper packaging may void warranty)

The Customer who does not comply with the above requirements will delay RMA processing and therefore be subjected to a service charge. Replacement or repair will be made as soon as returned merchandise is received. No advance replacement will be made.



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Terms and Conditions (Cont'd)

DAMAGE ON ARRIVAL (DOA)

For all DOA products, the Customer is required to call for a RMA number within 7 days of the receipt date.

LEAD TIME OF SERVICE

All replacements are subject to stock availability and will be handled within 72 hours.

All shipments returned to the Customer will be FedEx Saver. The Customer is responsible for the difference of the freight charge, if the shipping instructions require an express delivery. The charge will be Collect On Delivery (C.O.D.)

MISCELLANEOUS

1. Cancellation of order may be subjected to a charge of 15% of total order amount
2. \$15.00 will be charged for each returned check
3. 18% interest charge per annum (0.05% per day) for past due account balance
4. The customer agrees to pay all of Unicom's costs related to the collection of any sum dues, including overhead allocated to employee efforts and legal fees and expenses incurred
5. Warranty policy is not extended beyond the original Customer.

Terms and conditions subject to change without notice.

SIGNATURE

DATE