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

Name of seller  
EASTERN STEEL CORPORATION  

Name of purchaser  

Street address  
1946 PITKIN AVENUE  

Street address  

City  
BROOKLYN  

City  

State  
NY  

State  

ZIP code  
11207  

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.  
☐ 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 location 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

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(1)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