New York State Department of Taxation and Finance

ST-120 (6/99)

Resale Certificate

☐ **Single-use certificate** ☐ **Blanket certificate** **Date issued** _____

Temporary vendors must issue a single-use certificate.

Seller information - *please type or print*

Seller's name		
Address		
City	State	ZIP code

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.

Part 3 - Certification

I, the purchaser, understand that:

- I may not use this certificate to purchase items or services that are not for resale.
- If I purchase tangible personal property or services for resale, but I use or consume the tangible personal property or services myself in New York State, I must report and pay the unpaid tax directly to New York State.
- I will incur tax liabilities, in addition to penalty and interest, for any misuse of this certificate.

Please type or print

Purchaser's name as it appears on the sales tax registration			Name of owner, partner, or officer of corporation, authorizing the purchase
Street address			Purchaser's signature
City	State	ZIP code	Title

Substantial penalties will result from misuse of this certificate.