

Blanket Resale & Exemption Certificate for all states except New York

The undersigned vendee hereby certifies that it is a regularly licensed retailer under the Law(s) of the state(s) indicated on the reverse side of this form holding the sales tax license or permit number(s) there enumerated and that all the tangible personal property purchased from:

Progress Publications

Is exempt from sales and use tax for the following reason: (Check applicable reason below)

RETURN TO: **Progress Publications**
428 Ohio Avenue
Columbus, KS 66725

NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

CUSTOMER NUMBER

Product that you will purchase: _____

Primary type of business: _____

Check
↓

_____ Resale, in the regular course of business, in the form of tangible personal property.

_____ Incorporating the same, as a material, ingredient or component part, into tangible personal property produced for sale.

_____ Other authorized exemption (described).

This certificate shall be considered a part of each order given by vendee from and after the effective date herof, unless such order shall otherwise specify.

This certificate shall continue in full force and effect unless and until revoked in writing by the vendee.

The vendee understands and agrees that if it uses any property purchased tax-free under this certificate in any manner which would not exempt the sale from tax, it becomes the user or consumer of such property, and as such assumes liability for and undertakes to pay the tax and interest and penalty thereon, if any.

Date as of the _____ day of _____, 20 _____.

**PLEASE INCLUDE YOUR SIGNATURE, TITLE
AND RESALE CERTIFICATE NUMBER.**

Name of Purchaser (print or type)

Address

City, State, Zip

State Exempt In (See reversed side if more than one state.)

Signature of Purchaser or Agent

Title of Authorized Agent

Resale Certificate Number

If you are exempt in more than one state, please fill in the appropriate blank on the reverse side.

If you are exempt in the state of New York you must complete the ST-120 instead of this form.
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Office File #: _____

IMPORTANT

Please insert your Sales Tax License or Registration Number in the following tax jurisdictions in which you are registered:

Resale Certificate Number

ALABAMA _____
ALASKA _____
ARIZONA _____
ARKANSAS _____
CALIFORNIA _____
COLORADO _____
CONNECTICUT _____
DELAWARE _____
DISTRICT of COLUMBIA _____
FLORIDA _____
GEORGIA _____
HAWAII _____
IDAHO _____
ILLINOIS _____
INDIANA _____
IOWA _____
KANSAS _____
KENTUCKY _____
LOUISIANA _____
MAINE _____
MARYLAND _____
MASSACHUSETTS _____
MICHIGAN _____
MINNESOTA _____
MISSISSIPPI _____
MISSOURI _____

Resale Certificate Number

MONTANA _____
NEBRASKA _____
NEVADA _____
NEW HAMPSHIRE _____
NEW JERSEY _____
NEW MEXICO _____
NEW YORK – **Please complete the ST-120** _____
NORTH CAROLINA _____
NORTH DAKOTA _____
OHIO _____
OKLAHOMA _____
OREGON Business Registry _____
PENNSYLVANIA _____
RHODE ISLAND _____
SOUTH CAROLINA _____
SOUTH DAKOTA _____
TENNESSEE _____
TEXAS _____
UTAH _____
VERMONT _____
VIRGINIA _____
WASHINGTON _____
WEST VIRGINIA _____
WISCONSIN _____
WYOMING _____



Resale Certificate for New York Businesses only

ST-120

(1/11)

For New York businesses only.

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.