

PARMENTER

Tire, Auto and Truck Service • Team Tiremasters

24 HR EMERGENCY 800-669-7106

ODESSA

103 Railroad Ave
Odessa, NY
14869
607-594-7106
fax 607-594-7101

HORSEHEADS

81 Old Ithaca Rd
Horseheads, NY
14845
607-739-3642
fax 607-796-5225

MONTOUR FALLS

2640 Rt. 14
Montour Falls, NY
14865
607-535-7106
fax 607-535-7199

GENEVA

1800 Rt. 14
Geneva, NY
14456
315-781-3296
fax 315-789-6938

BATAVIA

4531 W. Saile Dr
Batavia, NY
14020
585-343-0544
fax 585-343-4563

Thank you for applying for a credit account with Parmenter, Inc.. This credit packet contains our application, a customer credit agreement, and all tax forms you may need in the event your business qualifies. Tax form instructions are included, please complete all areas of the credit application, including phone numbers and fax numbers of your credit references. Signatures are required on both the application and the credit agreement. If any tax forms do not apply, simply return them along with your completed portion that does pertain to your business.

Thank you,

Team Tiremasters



WWW.PARMENTERINC.COM



Commercial / Corporate Office
 103 Railroad St.
 P.O. Box 427
 Odessa, NY 14869
 Phone: (607) 594-7106
 Fax: (607) 594-7100

CREDIT APPLICATION

Montour Location
 2640 Route 14
 Montour Falls, NY 14865
 Phone: (607) 535-7106
 FAX: (607) 535-7199

Horseheads Location
 81 Old Ithaca Road
 Horseheads, NY 14845
 Phone: (607) 739-3642
 FAX: (607) 796-5225

Geneva Location
 1800 Route 14
 Geneva, NY 14456
 Phone: (315) 781-3296
 FAX: (315) 789-6938

Batavia Location
 4531 W. Saile Dr.
 Batavia, NY 14020
 Phone: 585-343-0544
 Fax: 585-343-4563

Cortland Location
 1804 Route 13N
 Cortland, NY 13045
 Phone: 607-299-4355
 Fax: 607-299-4372

Date: _____ Salesperson Name: _____ Salesperson No: _____

Business Name: _____ Phone#: _____ Fax# _____

Address _____

President's/Owner's Name: _____ Fed IDorSS#: _____

Year Business Began: _____ Type of Business: _____

Requested Monthly Credit Line: _____ Sales Tax Reseller/Exempt # (Include NYS Tax Form) _____

Does your business require any of these: Purchase Order? _____ Statements _____ Invoices Mailed _____

List Person(s) authorized to buy: _____ Email Address: _____

Credit References:

Name	Address	Phone#	FAX#

Signature Required

I hereby authorize Parmenter, Inc. to make any inquiries necessary of the above named business and persons with the given Credit References and Credit Reporting Agencies.

 Authorized Signature

Signature Required - Business Guarantee

The above Business agrees to pay its invoices and statements according to the terms provided to me by Parmenter, Inc.. If my business's account becomes overdue, the Business further agrees and promises to pay finance charges on the unpaid amount at the rate stated on my invoices and statements. The Business further assumes responsibility of all bills contracted in the Business's name at the above address. In the event it becomes necessary for Parmenter, Inc. to incur any costs of collection or costs associated with a collection procedure against my business, the undersigned promises to pay such costs and additional sums as the court may find reasonable.

Authorized Signature _____ Title _____ Date _____

Signature Required if Business is a Corporation

In consideration of Parmenter, inc. extending credit to _____, a _____ State Corporation (the Business), I hereby personally guarantee any and all amounts owed by the Business to Parmenter, Inc. I further agree that upon demand, I shall personally pay all amounts owed by the Business to Parmenter, Inc. In the event it becomes necessary for Parmenter, Inc. to incur any costs of collection or costs associated with a collection procedure against the Business, or the undersigned, the undersigned promises to pay such costs and additional sums as the court may find reasonable.

Authorized Signature _____ Title _____ Date _____

Parmenter, Inc. Customer Credit Agreement

Hello and thank you for your current and/or potential business with Parmenter, Inc., Team Tire Masters. Please read carefully below, as every option does not fit every customer's needs.

Credit

Customers requesting \$0 - \$2,000 Company credit will require 3 trade references of equal or greater than the desired credit amount.

Customers requesting greater than \$2000 Company credit will require 3 trade references of equal or greater than the desired credit amount; a credit background check by a major credit scoring agency; information pertaining to primary credit/financial institution; a personal guarantee from owner or financial executive; approval by one Parmenter owner and the controller.

Finance

Parmenter, Inc., extends credit to a customer for an agreed upon term. Beyond that term, you agree to pay a 2% per month (or state maximum) finance charge on your total balance due. If you require additional time to pay your balance due, our Finance Department can grant additional time if communicated prior to due date.

Payment

- * If you wish to pay your balance using a credit card, a 3% service charge will be applied to that balance.
- * We do not accept post-dated checks. Checks sent to pay balance due are required to be posted on the date received.

Credit Limit

Credit limit increases can be attained on a single invoice basis only with approval by Finance Dept. and are not to exceed a 10% increase over current limit. For increases required to exceed the 10% threshold, satisfy multiple invoices, and/or for permanent increase, our Finance Dept. will require new credit information.

Past Due

0-30 Days - Regular finance charges apply and you will get the RED INK

31-60 Days – Regular finance charges apply, your credit terms are now "Cash" or c.o.d., and you are required to pay current delivery and 25% of current account balance due.

61-90 Days – Regular finance charges apply, your credit terms are now "Cash" or c.o.d., and you are required to pay current delivery and 50% of current account balance due.

91+ Days — Regular finance charges apply. No deliveries until account is returned to good standing. Account will be COD. A written agreement between Parmenter, Inc., and owner establishing pay terms to clean up debt. No communication will predicate legal action and reporting to our credit scoring agency.

* Note - In the event Parmenter, Inc., seeks legal action for uncollected debt, customer is required to pay all fees and associated charges.

Customer Signature

Date

Print Name



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

ST-121
 (1/11)

Pages 1 and 2 must be completed by the purchaser and given to the seller

The purchase I am making is exempt from state and local sales and use taxes because the property or service(s) will be used for the exempt purpose indicated below and as explained in the instructions.

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-purchase certificate Blanket certificate

This form cannot be used to purchase motor fuel or diesel motor fuel exempt from tax except as described in the instructions for item U on page 4.

Please read the instructions on pages 3 and 4 for more information on each exemption, and mark an X in the applicable box(es) next to the exemption(s) you are claiming.

Part 1 — Exemptions related to production

Purchases described in items A through F are exempt from all state and local sales and use taxes. Except as described in item C, you must have a *Certificate of Authority* to claim the exemptions listed in Part 1.

- A.** Machinery and equipment, parts, tools, and supplies used or consumed in the production of tangible personal property for sale or in the production of gas, electricity, refrigeration, or steam, for sale. Enter *Certificate of Authority* number here _____
- B.** Tangible personal property used or consumed in the production of a film for sale. Enter *Certificate of Authority* number here _____
- C.** Tangible personal property used or consumed in providing telecommunications or Internet access services for sale. Enter *Certificate of Authority* number here _____
 If you are engaged exclusively in providing Internet access services for sale, a *Certificate of Authority* is not required when claiming this exemption; however, if you have a *Certificate of Authority*, enter the number in the space provided.
- D.** Machinery, equipment, or other tangible personal property (including parts, tools, and supplies) used or consumed by television or radio broadcasters in the production or transmission of live or recorded programs which are used by the broadcaster for specified purposes. Enter *Certificate of Authority* number here _____
- E.** Purchases of gas or electricity or gas or electric service used to provide gas or electric service consisting of operating a gas pipeline, an electric transmission line, or a gas or electric distribution line. Enter *Certificate of Authority* number here _____
- F.** Purchases of the following used or consumed in the production of tangible personal property (or a film, regardless as to the means by which the film is conveyed) for sale (mark an **X** in one or more boxes):
 - fuel gas electricity
 - refrigeration steam
 - gas, electric, refrigeration, or steam service
 Enter *Certificate of Authority* number here _____
- G.** Purchases of the following used or consumed in the production of gas, electricity, refrigeration, or steam for sale (mark an **X** in one or more boxes):
 - fuel gas electricity
 - refrigeration steam
 - gas, electric, refrigeration, or steam service
 Enter *Certificate of Authority* number here _____

Purchases described in item G are exempt from all state and local sales and use taxes when delivered or used outside New York City, but subject to New York City local sales and use tax when delivered or used in New York City.

Note: This certificate is not valid unless the purchaser completes the certification on page 2.

Part 2 – Services exempt from tax (exempt from all state and local sales and use taxes)

Enter *Certificate of Authority* number here (if applicable) _____

- H.** Installing, repairing, maintaining, or servicing qualifying property listed in Part 1, items A through D. Please indicate the type of qualifying property being serviced by marking an **X** in the applicable box(es):
A **B** **C** **D**
- I.** Producing, fabricating, processing, printing, and imprinting, including editing, dubbing, and mixing, qualifying property listed in Part 1, items B and D. Please indicate the type of qualifying property being serviced by marking an **X** in the applicable box(es):
B **D**
- J.** Removal of waste material from a facility regulated by the Department of Environmental Conservation (DEC) as either a transfer station or as a construction and demolition debris processing facility.

Part 3 – Other exemptions

A *Certificate of Authority* is not required when claiming the exemptions described below. However, if you have a *Certificate of Authority*, enter the number here _____

- K.** Tangible personal property used in research and development.
- L.** Purchases of the following used in research and development (mark an **X** in one or more boxes):
 gas electricity
 refrigeration steam
 gas, electric, refrigeration, or steam service
- M.** Cartons, containers, and other wrapping and packaging materials and supplies that are actually transferred to the purchaser.
- N.** Certified enhanced emissions inspection equipment for testing and inspecting motor vehicles. **Enter** your inspection station license number here _____
- O.** Commercial vessels (including certain property and services).
- P.** Commercial aircraft (including certain machinery and equipment) and flight simulators purchased by commercial airlines.
- Q.** Commercial fishing vessels (including certain property).
- R.** Pollution control equipment.
- S.** Tangible personal property (including lubricants) used in the services of maintenance, service, repair, or installation performed on any aircraft by such person providing such service.
- Purchases described in item T are subject to New York City local sales tax.**
- T.** Machinery and equipment used directly and predominantly in loading, unloading, and handling cargo at a qualified marine terminal facility in New York City.
- U.** Other – Describe exempt use and identify the section of the Tax Law covering this exemption (*see instructions*).

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

Instructions

To the purchaser

If you have a valid *Certificate of Authority*, you may use Form ST-121 to purchase, rent, or lease tangible personal property or services exempt from tax to the extent indicated in these instructions. Complete all required entries on the form and give it to the seller.

You may use Form ST-121 as a blanket certificate covering the first and subsequent purchases of the same general type of property or service. However, each subsequent sales slip or purchase invoice (excluding utility bills) based on this blanket certificate must show your name, address, and *Certificate of Authority* identification number.

If you make further purchases from the seller that do not qualify for the exemption, you must pay the appropriate sales tax at the time of purchase.

As used in this document, the term *predominantly* means that the property or service(s) is used more than 50% of the time directly for the purpose stated in the particular section. The term *exclusively* means that the property or service(s) is used 100% of the time directly for the purpose stated in the particular section. The term *primarily* means that the property or service(s) is used 50% or more of the time directly for the purpose stated in the particular section.

Part 1 — Exemptions related to production

Except as described in item C, you must have a *Certificate of Authority* to claim the exemptions listed in Part 1.

A — You may purchase, exempt from tax, machinery and equipment, including parts, tools, and supplies, used or consumed **directly** and **predominantly** in the production of tangible personal property, gas, electricity, refrigeration, or steam for sale by manufacturing, processing, generating, assembling, refining, mining, or extracting. For more information on these various production exemptions, see Publication 852, *Sales Tax Information for: Manufacturers, Processors, Generators, Assemblers, Refiners, Miners and Extractors, and Other Producers of Goods and Merchandise*.

B — You may purchase, exempt from tax, tangible personal property used **directly** and **predominantly** in the production (including editing, dubbing, and mixing) of a film for sale regardless of the medium by which the film is conveyed to the purchaser. (For purposes of this exemption, the term *film* means feature films, documentary films, shorts, television films, television commercials, and similar productions.)

C — You may purchase, exempt from tax, tangible personal property used **directly** and **predominantly** in the receiving, initiating, amplifying, processing, transmitting, retransmitting, switching, or monitoring of switching of telecommunications services for sale, or Internet access services for sale, or any combination of the two services. If you are engaged exclusively in providing Internet access services for sale, a *Certificate of Authority* is not required when claiming this exemption; however, if you have a *Certificate of Authority*, enter the number in the space provided on page 1.

D — You may purchase, exempt from tax, machinery, equipment, or other tangible personal property (including parts, tools, and supplies) used or consumed by television or radio broadcasters **directly** and **predominantly** in the production (including post-production) of live or recorded programs which are used or consumed by a broadcaster predominantly for the purpose of broadcast over the air by the broadcaster or for transmission through a cable television or direct-broadcast satellite system by the broadcaster. You may also purchase, exempt from tax, machinery, equipment, and other tangible personal property (including parts, tools, and supplies) used or consumed **directly** and **predominantly** in the transmission of live or recorded programs over the air or through a cable television or direct-broadcast satellite system by the broadcaster. Tangible personal property purchased by a broadcaster (lessor) for lease to another person (lessee) for that person's use or consumption directly and predominantly in the production (including post production) of live or recorded programs by the person will be deemed to be used or consumed by the lessor broadcaster for purposes of determining whether the lessor broadcaster has met the direct and predominant use requirement of the exemption described in the above sentence. (For more information concerning this exemption, see TSB-M-00(6)S, *Summary of the 2000 Sales and Compensating Use Tax Budget Legislation*.)

E — You may purchase, exempt from tax, gas or electricity or gas or electric service used or consumed **directly** and **exclusively** to provide

gas or electric service of whatever nature consisting of operating a gas pipeline, a gas distribution line, or an electric transmission or distribution line or to ensure the necessary working pressure in an underground gas storage facility.

F — You may purchase, exempt from tax, fuel, gas, electricity, refrigeration, and steam and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in the production of tangible personal property (or a film, regardless as to the means by which the film is conveyed) for sale, by manufacturing, processing, assembling, generating, refining, mining, or extracting. You must pay any state and local taxes due on any part of any fuel or utility service not used directly and exclusively for an exempt purpose. For example, electricity purchased solely to light a factory must be purchased tax paid, but electricity used for both an exempt purpose and a taxable purpose may be purchased exempt from tax. However, you must report the tax due on the electricity used for the taxable purpose on your sales and use tax return as a purchase subject to tax.

G — You may purchase, exempt from tax (except for the local tax imposed on sales and uses in New York City), fuel, gas, electricity, refrigeration, and steam and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in the production of gas, electricity, refrigeration, and steam for sale by manufacturing, processing, assembling, generating, refining, mining, or extracting. You must pay any state and local taxes due on any part of any fuel or utility service not used directly and exclusively for an exempt purpose.

Part 2 — Services exempt from tax

H — You may purchase the services of installing, repairing, maintaining, and servicing qualifying property listed in Part 1, items A through D, exempt from tax.

I — You may purchase the services of producing, fabricating, processing, printing, and imprinting, including editing, dubbing, and mixing, qualifying property listed in Part 1, items B and D, exempt from tax.

J — If you are a facility regulated by the DEC as either a transfer station or construction and demolition debris processing facility, you may purchase the service of waste removal exempt from tax, provided that the waste is not generated by your facility. Under the DEC regulations, a *transfer station* is defined generally as a solid waste management facility other than a recyclables handling and recovery facility, used oil facility, or a construction and demolition debris processing facility, where solid waste is received for the purpose of subsequent transfer to another solid waste management facility for further processing, treating, transfer, or disposal. A *construction and demolition debris processing facility* is a processing facility that receives and processes construction and demolition debris by any means.

Part 3 — Other exemptions

A *Certificate of Authority* is not required when claiming the exemptions described in Part 3 on page 2. However, if you have a *Certificate of Authority*, enter the number in the space provided on page 2.

K — Tangible personal property used or consumed **directly** and **predominantly** in research and development in the experimental or laboratory sense is exempt from tax.

L — Gas, electricity, refrigeration, and steam, and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in research and development in the experimental or laboratory sense may be purchased exempt from tax.

Research and development does not include the ordinary testing or inspection of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions, or research in connection with literary, historical, or similar projects.

M — Vendors may purchase, exempt from tax, cartons, containers, and other wrapping and packaging materials and supplies and components thereof used to package tangible personal property for sale if the property is actually transferred by the vendor to the purchaser of the property.

N — Enhanced emissions inspection equipment certified by the DEC for use in testing and inspecting motor vehicles as part of the enhanced emissions inspection and maintenance program required by the Federal Clean Air Act and the New York State Clean Air Compliance Act may be purchased without payment of tax. To qualify for the exemption, the equipment must be purchased and used by an official inspection station which is licensed by the Department of Motor Vehicles and authorized to conduct enhanced emissions inspections. (For more

information about enhanced emissions inspection equipment, see TSB-M-97(8)S, *Enhanced Emissions Inspection Equipment*.)

O — Commercial vessels, including property used by or purchased for the use of these vessels for fuel, provisions, supplies, maintenance, and repairs, and the services of installing, maintaining, servicing, or repairing these vessels or property, may be purchased exempt from tax. To qualify for the exemption, the commercial vessel must be **primarily** engaged in interstate or foreign commerce. The exemption does **not** apply to property purchased for or used in the original equipping of a new ship, or to the services of installing this property in the equipping of a new ship. (For the definition of commercial vessels and other information concerning this exemption, see TSB-M-96(14)S, *Tax Law Defines Commercial Vessels and Commercial Aircraft*.)

P — Commercial aircraft and machinery or equipment to be installed on this aircraft, property used for maintenance or repair of this aircraft, and flight simulators purchased by commercial airlines may be purchased exempt from tax. To qualify for the exemption, the commercial aircraft must be **primarily** engaged in intrastate, interstate, or foreign commerce. (For the definition of commercial aircraft and other information concerning this exemption, see TSB-M-96(14)S.)

Q — Commercial fishing vessels used **directly** and **predominantly** in the harvesting of fish for sale (other than sport fishing vessels), including property used by or purchased for the use of these vessels for fuel, provisions, supplies, maintenance, and repairs may be purchased exempt from tax. (For the definition of commercial fishing vessels and other information concerning this exemption, see TSB-M-85(17)S, *1985 Legislation - Chapter 799 Sales Tax Exemption for Commercial Fishing Vessels*.)

R — If not otherwise exempt, machinery and equipment used **directly** and **predominantly** in the control, prevention, or abatement of pollution or contaminants from manufacturing or industrial facilities may be purchased exempt from tax.

S — Tangible personal property purchased and used in the services of maintenance, service, repair or installation performed on any aircraft, where such property is purchased by the person providing such services and it becomes a physical component part of the aircraft or is a lubricant applied to the aircraft, is exempt from tax.

T — Machinery and equipment used at qualified marine terminal facilities located in New York City. The machinery and equipment must be used directly and predominantly in loading, unloading, and handling cargo at marine terminal facilities located in New York City which handled more than 350,000 twenty foot equivalent units (TEUs) in 2003. For purposes of this exemption, the term *TEU* means a unit of volume equivalent to the volume of a twenty-foot container. This exemption does **not** apply to the local tax in New York City.

U — Use this line to claim exemption from all sales and use taxes on qualified tangible personal property or services not otherwise specified in this certificate. Describe the exempt use of the tangible personal property or service being purchased, and identify the applicable section of the Tax Law under which you claim exemption.

If you are purchasing motor fuel or diesel motor fuel eligible to be taxed on a cents-per-gallon basis, write **Tax Law section 1111(m) qualified fuel taxed using the cents-per-gallon method** in the space provided. See TSB-M-06(8)S, *New Guidelines on the Sales of Motor Fuel and Diesel Motor Fuel Subject to the Cents-Per-Gallon Sales Tax*, for additional information.

Line access services purchased by an Internet Service Provider (ISP) and used for transmission between the ISP point of presence and the public Internet for the purpose of connecting the ISP's customers to the Internet are purchases of interstate or international telephony and thus are not subject to sales tax. If you are an ISP purchasing line access services to use in this manner, write **telecommunications services used by an ISP to provide Internet access originating with the ISP point of presence (Tax Law section 1105 (b)(1))** in the space provided. See TSB-M-07(2)S, *Sales Tax Treatment of Telecommunications Services Purchased By an Internet Service Provider*, for additional information.

Certain military decorations, including ribbons, medals, mini-medals, and lapel pins, are exempt from sales tax when sold to an active member or a veteran of the United States military. If you are purchasing tax-exempt military decorations, write **military decoration - Tax Law section 1115 (a)(11-a)** in the space provided. The Tax Law provides

that you must also show the vendor your military identification or other documentation (such as discharge papers) as proof of current military service or veteran status. However, the vendor is not required to retain a copy of this proof.

To the seller

The purchaser must give you Form ST-121 with all entries completed no later than 90 days after delivery of the property, or the sale will be deemed to have been taxable at the time of the transaction. If you receive the certificate after the 90-day period, both you and the purchaser assume the burden of proving the sale was exempt, and additional substantiation may be required.

In addition, if you fail to collect tax as a result of accepting an improperly completed exemption certificate, you become personally liable for the tax plus any penalty and interest charges due, unless the certificate is corrected within a reasonable period of time or you otherwise prove that the transaction was not subject to tax. You must keep any exemption certificate you receive for at least three years after the due date of the last return to which it relates, or the date the return is filed, if later. You must also maintain a method of associating an exempt sale made to a particular customer with the exemption certificate you have on file for that customer.

If the *Blanket certificate* box is marked on page 1, you may consider this certificate part of any order received from the purchaser during the period that the blanket certificate remains in effect. However, each subsequent sales slip or purchase invoice based on this blanket certificate must show the purchaser's name and address. A blanket certificate remains in effect until the purchaser gives you written notice of revocation, or you have knowledge that the certificate is false or was fraudulently presented, or until the Tax Department notifies you that the purchaser may not make exempt purchases.

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.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

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



Exemption Certificate for Tractors, Trailers, Semitrailers, or Omnibuses

This certificate may be used only to make tax exempt purchases of the qualifying vehicles, property, and services listed.

To purchasers and sellers: Read **all** instructions carefully before issuing or accepting this certificate.

To the seller: You must collect the tax on a sale of taxable property or services unless the purchaser gives you a properly completed exemption document not later than 90 days after delivery of the property sold or service rendered. In addition, you must keep the certificate for at least three years as explained in the instructions.

Name of seller			Name of purchaser		
Address (number and street)			Address (number and street)		
City	State	ZIP code	City	State	ZIP code

- Blanket certificate Single-purchase certificate

Enter all applicable identification numbers

Sales tax vendor identification number (for registered vendors)	U.S. Department of Transportation number (for movers of household goods)
Highway use tax identification number (for highway use tax filers)	NYS DOT case number (for omnibus owners; see instructions)

This purchase or lease is exempt from sales and use tax for the following reason(s) (mark an X in all applicable boxes):

For tractors, trailers, or semitrailers (see Definitions on back):

- a qualifying tractor, trailer, or semitrailer
- tangible personal property for installation on qualifying tractors, trailers, or semitrailers, for their equipping, maintenance, or repair
- installation, maintenance, or repair services performed on qualifying tractors, trailers, or semitrailers, or performed on tangible personal property installed on these vehicles

For omnibuses (see Definitions on back):

- a qualifying omnibus
- parts, equipment, and lubricants used in operating a qualifying omnibus
- installation, maintenance, or repair services performed on a qualifying omnibus, or performed on parts, equipment, or lubricants used in the operation of the qualifying omnibus

This certificate may not be used to purchase the following:

- Nonqualifying vehicles or omnibuses
- Motor fuel or diesel motor fuel
- Services for, or property to be installed on, nonqualifying vehicles
- Equipment not installed as part of a qualifying tractor, trailer, or semitrailer (such as hand tools, road flares, and road reflectors) unless sold as part of the original equipment
- Shop equipment (service jacks, tire changers, parts washers, battery chargers, and truck and tractor washers)

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 the 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 offenders. 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, officer of corporation, etc.	
Signature of owner, partner, officer of corporation, etc.	Date

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.

Instructions

Blanket certificate or single-purchase certificate

If you file a blanket certificate with the seller, it will cover your first purchase and any additional purchases of the same general type of property or service. Each sales slip or purchase invoice based on a blanket certificate must show your name and address and identification number as listed on the front of this certificate.

A single-purchase certificate is good only for the purchase being made at the time the certificate is presented.

Identification numbers

Omnibus owners — Enter your NYS DOT case number as shown on your certificate or permit issued by the New York State Department of Transportation.

To the purchaser

If you are a registered sales tax vendor you may use this certificate to purchase property tax exempt even if, at the time of purchase, you do not know whether the property will be used on a qualifying vehicle. However, tax must be paid on any property purchased exempt which is then used in a taxable manner.

If you are not a registered sales tax vendor, you may purchase property tax exempt only when you know at the time of purchase that the property is going to be used on a qualifying vehicle.

To the seller

Only qualifying vehicles, property, and services described on the front of this certificate may be sold exempt from sales tax by use of this certificate.

You must get a properly completed exemption certificate from the purchaser no later than 90 days after delivery of the property or service, or the sale will be deemed a taxable sale.

When a certificate is received after the 90 days, both the seller and purchaser are subject to the burden of proving that the sale was exempt. In that instance, additional substantiation may be required.

Definitions

Qualifying tractor, trailer, or semitrailer is a vehicle being used in combination where the gross vehicle weight of the combination exceeds 26,000 pounds.

Tractor is a motor vehicle designed and used as the power unit in combination with a semitrailer or trailer, or two trailers in tandem. Any such motor vehicle shall not carry cargo, but a tractor and semitrailer engaged in the transportation of automobiles may transport motor vehicles on part of the power unit.

Trailer is any vehicle not propelled by its own power, drawn on the public highways by a motor vehicle (as defined in Section 125 of the Vehicle and Traffic Law), excluding motorcycle side cars, vehicles being towed by a nonrigid support, and vehicles designed and primarily used for other purposes that are occasionally drawn by such a motor vehicle.

Semitrailer is any trailer designed so that, when operated, the forward end of its body or chassis rests upon the body or chassis of the towing vehicle.

Gross Vehicle Weight is the unloaded weight of the vehicle plus the unloaded weight of the heaviest motor vehicle, trailer, semitrailer, dolly, or other device to be used in combination with the vehicle, plus the weight of the maximum load that may be carried or drawn by the vehicle, excluding the weight of any driver or helper.

Unloaded weight is the actual weight of the vehicle, including all equipment necessary for the vehicle to function as a vehicle, necessary for the safety of the vehicle, permanently attached to the vehicle, used exclusively for protecting the load carried by the vehicle, or used exclusively for loading or unloading of the vehicle.

Qualifying omnibus is a motor vehicle weighing at least 26,000 pounds and measuring at least 40 feet in length, used to transport persons for hire by an omnibus carrier operating with a certificate or permit issued by the New York State Department of Transportation, or by an appropriate agency of the United States.

Note: An omnibus used by an omnibus carrier engaged in local transit service that does not meet the definition of a qualifying omnibus above is not eligible for this exemption. The carrier may not use Form ST-121.1 to make exempt purchases relating to the non-qualifying vehicle. However, the Tax Law does provide for a refund or credit of taxes paid for certain vehicles, property, services, and fuel used by buses providing local transit service. To apply for this refund or credit, use Form AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax*. Qualifying omnibus carriers may file Form FT-500, *Application for Refund of Sales Tax Paid on Petroleum Products*, to obtain a refund of tax paid on fuels used while engaged in local transit service.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Visit our Web site 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) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.



Farmer's and Commercial Horse Boarding Operator's Exemption Certificate

Name of seller			Name of purchaser		
Address (number and street)			Address (number and street)		
City, town, or village	State	ZIP code	City, town, or village	State	ZIP code

Commercial horse boarding operator – provide *Certificate of Authority* number: _____

Mark an **X** in the applicable box: Single-purchase certificate Blanket certificate

You cannot use this form to purchase motor fuel (gasoline) or diesel motor fuel exempt from tax (see Note below).

I certify that the purchase(s) is (are) exempt from payment of sales and use taxes on the property or service(s) indicated below. The property or service(s) will be used or consumed in farm production or in a commercial horse boarding operation, or in both, in the exempt manner indicated below. (Mark an **X** in applicable box(es).)

- A.** The tangible personal property, whether or not incorporated in a building or structure, will be used or consumed predominantly (more than 50%) either in the production for sale of tangible personal property by farming or in a commercial horse boarding operation, or in both. This includes farming equipment as well as building materials that will be used to erect, install, repair, maintain, or service a building or structure used predominantly either in farm production or in a commercial horse boarding operation, or both.
- B.** The service consists of installing, repairing, maintaining, or servicing exempt tangible personal property used or consumed predominantly either in farm production or in a commercial horse boarding operation, or in both.
- C.** The service consists of repairing, maintaining, or servicing a building, structure, or other real property used or consumed predominantly either in farm production or in a commercial horse boarding operation, or in both.
- D.** The motor vehicle will be used predominantly either in farm production or in a commercial horse boarding operation, or in both.
- E.** The gas (including propane in containers of 100 pounds or more), electricity, refrigeration, or steam, or the gas, electric, refrigeration, or steam service, will be used or consumed either in farm production or in a commercial horse boarding operation, or in both.

Note: To purchase motor fuel (gasoline) or diesel motor fuel exempt from tax:

- Use Form FT-1004, *Certificate for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations*, for certain purchases of diesel motor fuel.
- Use Form FT-420, *Refund Application for Farmers Purchasing Motor Fuel*, to claim a refund of the motor fuel excise tax, the petroleum business tax, and the state and local sales tax on certain purchases.
- Use Form FT-500, *Application for Refund of Sales Tax Paid on Petroleum Products*, to claim a refund of sales tax on certain purchases.

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.

Signature of purchaser or purchaser's representative (give title and relationship)	Date / /
Type or print the name, title, and relationship that appears in the signature box	

This certificate is not valid unless all entries have been completed by the purchaser.

Instructions

Definitions

Farm production means the production of tangible personal property for sale by farming. *Farming* includes agriculture, horticulture, viticulture, aquaculture, silviculture, or floriculture; stock, dairy, poultry, fruit, vegetable, fur bearing animal, graping, truck, and tree farming; ranching; operating nurseries, greenhouses, vineyard trellises, or other similar structures used primarily for the raising of agricultural, horticultural, viticultural, silvicultural, or floricultural commodities; operating orchards; raising, growing, and harvesting crops, livestock, and livestock products; and raising, growing, and harvesting woodland products, including but not limited to timber, logs, lumber, pulpwood, posts, and firewood. Administrative activities that are predominantly related to farm production are considered to be activities of farm production. Farm production begins with the preparation of the soil or other growing medium and, in the case of animals, from the beginning of the life cycle. Production ceases when the product is ready for sale in its natural state; for farm products that will be converted into other products, farm production ceases when the normal development of the farm product has reached a stage where it will be processed or converted into a related product.

Predominantly means more than 50%, measured, for example, by hours of usage or by miles traveled.

Commercial horse boarding operation means an agricultural enterprise of at least **seven** acres and boarding at least 10 horses, regardless of ownership, that receives \$10,000 or more in gross receipts annually from fees generated either through the boarding of horses or through the production for sale of crops, livestock, and livestock products, or through both such boarding and such production. **Under no circumstances shall this include an operation whose primary on-site function is horse racing.**

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

When making purchases that qualify for exemption from sales and use tax, the purchaser must provide you with this exemption certificate with all entries completed to establish the right to the exemption.

As a New York State registered vendor, you may accept an exemption certificate in lieu of collecting tax and be protected from liability for the tax if the certificate is valid. The certificate will be considered valid if it is:

- accepted in good faith;
- in your possession within 90 days of the transaction; and
- properly completed (all required entries were made).

An exemption certificate is accepted in good faith when you have no knowledge that the exemption certificate is false or is fraudulently given, and you exercise reasonable ordinary due care. If you do not receive a properly completed certificate within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.

Failure to collect sales or use tax, as a result of accepting an improperly completed exemption certificate or receiving the certificate more than 90 days after the sale, will make you personally liable for the tax plus any penalty and interest charges due.

If the blanket certificate box is marked, you may consider this certificate part of any order received from the purchaser during the period that the blanket certificate remains in effect. A blanket certificate remains in effect until the purchaser gives you written notice of revocation, or until the Tax Department notifies you that the purchaser may not make exempt purchases.

You must maintain a method of associating an invoice (or other source document) for an exempt sale with the exemption certificate you have on file from the purchaser. You must keep this certificate at least three years after the due date of your sales tax return to which it relates, or the date the return was filed, if later.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



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- get information and manage your taxes online
- check for new online services and features



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Waste Tire Management Fee Exempt Purchase Certificate

MT-171

(9/04)

To be completed by the purchaser and given to the seller.

(for use on or after September 19, 2004)

(Please print or type)

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

Check one: Single-purchase certificate

Blanket certificate

My purchase is exempt from the waste tire management fee for the reason indicated below. (Check the box next to the exemption you are claiming.)

- (a) The purchase is for resale.
- (b) The purchase is for new tire(s) that will be installed for use on, or as part of, one of the following:
 - (1) Electrically driven mobility-assistance devices operated or driven by persons with a disability.
 - (2) Go-carts: small motorized devices with four wheels created for off-road use that cannot be registered as either a motor vehicle or ATV.
 - (3) Golf carts.
 - (4) Go-peds: devices, like a skateboard or scooter, that have a motor attached and a handle for a standing rider.
 - (5) Mini-bikes: small motorized devices with two wheels created for off-road use that do not qualify as limited-use motorcycles, motorcycles, or ATVs.
 - (6) Motor-assisted bicycles: bicycles that have a small motor attached that do not qualify for registration as limited-use motorcycles, motorcycles, or ATVs.
 - (7) Vehicles that run only upon rails or tracks.
 - (8) Aircraft.
 - (9) Equipment excluded from the definition of *trailer* under Vehicle and Traffic Law section 156 (e.g., a welder mounted on a chassis or an air compressor mounted on wheels).
- (c) The purchase is for use on a governmental vehicle of the United States, its agencies and instrumentalities, the state of New York, its agencies, instrumentalities, and political subdivisions. Complete the certification below.

This is to certify that I, the undersigned, am a representative of the department, agency, or instrumentality of New York State, the United States government, or the political subdivision of New York State indicated below; and that the tires are for a governmental vehicle and have been or will be paid for by that governmental entity.

Governmental entity (federal, state, or local)		Agency, department, or division	
Employee name (print or type)	Employee title	Employee signature	Date / /

If this is a blanket certificate and in the future I make a purchase that does not qualify for the exemption, I will pay the fee to the seller at the time of purchase.

I certify that the above statements are true and correct. I make these statements with the knowledge that willfully issuing a false or fraudulent certificate is a misdemeanor under section 210.45 of the Penal Law. I also understand that the New York State is authorized to investigate the validity of exemptions claimed or the accuracy of any information entered on this form.

Signature of purchaser	Print name	Date
------------------------	------------	------

Instructions

General information

When the waste tire management fee was originally enacted, it applied to new tires sold on or after September 12, 2003, that were for use on cars, trucks, motor homes, buses, and trailers, or any other vehicle that could qualify for registration under section 401 of the Vehicle and Traffic Law (VTL).

Beginning September 19, 2004, the fee is expanded to include new tires sold for use on: cars, trucks, motor homes, buses, and trailers, or any other vehicle that could qualify for registration under section 401 of the VTL; motorcycles that could qualify for registration under section 410 of the VTL; limited-use vehicles as defined in section 121-c of the VTL that could qualify for registration under section 2261 of the VTL; and all-terrain vehicles (ATVs) as defined in section 2281 that could qualify for registration under section 2282 of the VTL.

Consequently, the waste tire fee now applies to new tires sold for use on nearly all self-propelled or towed vehicles that could be registered for any reason. (Refer to *Tires for exempt vehicles* below for information on vehicles that are exempt.) The fee also applies to new tires sold with a new or used vehicle, including spare tires, whether they are full-size or for emergency use only.

The fee does not apply to recapped or resold (used) tires, or to mail-order, phone-order, or Internet sales in which the tires are delivered to the purchaser by the U.S. Postal Service or a common carrier.

Exempt sales

The following sales of new tires are not subject to the waste tire management fee.

Tires for resale

New tires that are purchased solely for the purpose of resale are not subject to the waste tire management fee at the time of purchase for resale. A purchase of new tires by a dealer of used vehicles for installation on a vehicle that will be sold by the dealer is a purchase for resale and is not subject to the waste tire management fee at the time of purchase by the dealer. Similarly, a dealer of new vehicles purchasing new tires for installation on a new vehicle prior to delivery to a customer is purchasing for resale.

New tires purchased for installation on leased vehicles or rental vehicles are not purchased for resale.

Tires for exempt vehicles

New tires purchased for use on, or as part of, the following vehicles are not subject to the fee:

- (1) Electrically driven mobility-assistance devices operated or driven by persons with a disability.
- (2) Go-carts: small motorized devices with four wheels created for off-road use that cannot be registered as either a motor vehicle or ATV.
- (3) Golf carts.
- (4) Go-peds: devices, like a skateboard or scooter, that have a motor attached and a handle for a standing rider.
- (5) Mini-bikes: small motorized devices with two wheels created for off-road use that do not qualify as limited-use motorcycles, motorcycles, or ATVs.

- (6) Motor-assisted bicycles: bicycles that have a small motor attached that do not qualify for registration as limited-use motorcycles, motorcycles, or ATVs.
- (7) Vehicles that run only upon rails or tracks.
- (8) Aircraft.
- (9) Equipment excluded from the definition of *trailer* under Vehicle and Traffic Law section 156 (e.g., a welder mounted on a chassis or an air compressor mounted on wheels).

Governmental entities and certain other exempt organizations

Sales to the following are exempt from the waste tire management fee:

- the state of New York, its agencies, instrumentalities and political subdivisions;
- the United States, its agencies and instrumentalities;
- limited dividend housing companies exempt under section 93(1) of the Private Housing Finance Law; and
- nonprofit property and casualty insurance companies exempt under section 6707 of the Insurance Law.

Documentation of exempt sales

If you are purchasing new tires for either resale or installation on an exempt vehicle, you must complete this form and give it to the seller at the time of purchase.

If you are purchasing new tires for a governmental entity, you may provide a governmental purchase order or other appropriate governmental document as proof of an exempt purchase, or you may complete this form and give it to the seller at the time of purchase.

If you are purchasing new tires for a limited dividend housing company or a nonprofit property/casualty company, you must give the seller a copy of your sales tax exemption letter issued by the Tax Department.

The seller should obtain a completed exemption certificate from the purchaser as proof that the sale is exempt from the waste tire management fee. In the absence of this certificate, the seller must obtain other documentation that the sale was exempt.

Need help?



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



Fax-on-demand forms: 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:00 A.M. to 5:00 P.M. eastern time).



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COMMONWEALTH OF PENNSYLVANIA
 DEPARTMENT OF REVENUE
 BUREAU OF BUSINESS TRUST FUND TAXES
 PO BOX 280901
 HARRISBURG, PA 17128-0901

PENNSYLVANIA EXEMPTION CERTIFICATE

CHECK ONE:

- STATE OR LOCAL SALES AND USE TAX
- STATE OR LOCAL HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- VEHICLE RENTAL TAX (VRT)

(Please Print or Type)

This form cannot be used to obtain a Sales Tax License Number, PTA License Number or Exempt Status.

**Read Instructions
 On Reverse Carefully**

THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

- CHECK ONE: PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor, or Lessor

Street City State ZIP Code

NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

- FORM MV-1 Application for Certificate of Title (first time registrations)
- FORM MV-4ST Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

- 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: _____
- 2. Purchaser is a/an: _____
- 3. Property will be resold under License Number _____. (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
- 4. Purchaser is a/an: _____ holding Exemption Number _____
- 5. Property or services will be used directly and predominately by purchaser performing a public utility service.
 PA Public Utility Commission PUC Number _____ and/or US Department of Transportation MC/MX _____
- 6. Exempt wrapping supplies, License Number _____. (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
- 7. Other _____
 (Explain in detail. Additional space on reverse side.)

I am authorized to execute this Certificate and claim this exemption. Misuse of this Certificate by seller, lessor, buyer, lessee, or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee Signature EIN Date

Street City State ZIP Code

1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.

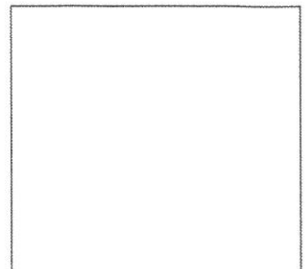
3. RETENTION:

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.

DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.

4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-000000-0).



Do not write in this box



**EXEMPT ORGANIZATION
DECLARATION OF
SALES TAX EXEMPTION**

THIS FORM MAY BE PHOTOCOPIED

INSTRUCTIONS:

Vendors may use this declaration to document purchases of tax free items by tax exempt organizations (charitable, religious and educational organizations and volunteer fire or ambulance companies) holding a valid exemption number issued by the Department of Revenue where the purchase is \$200 or more. The vendor may require the Customer's Declaration (below) for each such transaction to demonstrate that the vendor made the tax exempt sale "in good faith."

Complete each declaration in its entirety. Use a separate declaration for each transaction of \$200 or more. Accompany the declaration with an invoice and a properly completed Exemption Certificate (REV-1220), and maintain these documents for three years.

CUSTOMER'S DECLARATION

As an authorized representative of a tax-exempt organization, I declare that the property and/or services purchased or leased in the name of the exempt organization set forth below, as described on the attached invoice, are being purchased for an exempt use under Pennsylvania Sales Tax law.

Authorized Signature

Print Name/Title

Phone No.

Name of Exempt Organization

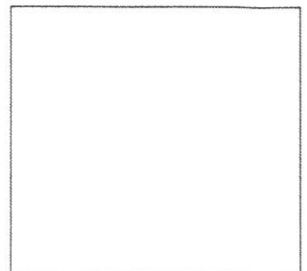
Sales Tax Exemption No.
(Must have a 75-prefix)

VENDOR'S DECLARATION

I understand that this completed declaration must be kept in my records for three years from the purchase date. I understand that failure to provide the declaration to Revenue auditors could result in my liability for Sales Tax if the transaction is subsequently determined to be taxable.

Attached is Invoice No. _____ dated _____
covering this exempt transaction.

Vendor's Signature



Do not write in this box



PARMENTER
INCORPORATED

Commercial / Corporate Office
103 Railroad St.
P.O. Box 427
Odessa, NY 14869
Phone: (607) 594-7106
Fax: (607) 594-7100

State/Local Government/Federal/School or Non-Profit Organization

Montour Location
2640 Route 14
Montour Falls, NY 14865
Phone: (607) 535-7106
FAX: (607) 535-7199

Horseheads Location
81 Old Ithaca Road
Horseheads, NY 14845
Phone: (607) 739-3642
FAX: (607) 796-5225

Geneva Location
1800 Route 14
Geneva, NY 14456
Phone: (315) 781-3296
FAX: (315) 789-6938

Batavia Location
4531 W. Saile Dr.
Batavia, NY 14020
Phone: 585-343-0544
Fax: 585-343-4563

Cortland Location
1804 Route 13N
Cortland, NY 13045
Phone: 607-299-4355
Fax: 607-299-4372

Date: _____ Salesperson Name: _____ Salesperson No: _____

Business Name: _____ Phone#: _____ Fax# _____

Address _____

Form 637 Registration# _____ Federal Excise Tax Exempt? _____

Does your business require any of these: Purchase Order? _____ Statements _____ Invoices Mailed _____

List Person(s) authorized to buy: _____ Email Address: _____

Signature Required

I hereby authorize Parmenter, Inc. to make any inquiries necessary of the above named business and persons with the given Credit References and Credit Reporting Agencies.

Authorized Signature

Please include a copy of your IRS Form 637 if you are a Private School Bus Contractor or a Non Profit Educational Organization

**FEDERAL EXCISE TAX
ULTIMATE PURCHASER CERTIFICATE**

(For use by (1) State or Local Government, (2) Specific Federal accounts (listed below), (3) Non Profit Educational Organizations, (4) Tires used on Private Intercity, Local and School Districts, (5) Qualified Blood Collector Organization)

I, the undersigned, hereby certify that I am the Tire Purchaser of
(Title of officer)

(State or local governments, Non-Profit Educational Organization, Tires used on Private, Intercity, Local and School Buses)

(City)

(State)

the ultimate purchaser of the articles specified herein and that I am authorized to execute this certificate and that goods and services purchased from:

Name of Company or Dealer Parmenter, Inc.

Address 103 Railroad St. P.O. Box 427 Odessa Ny 14829

FEIN # 16-1107663

For the exclusive use of

Check applicable classification

- () 1. State or Local Government & *National Guard (*for FET purchases treated as an agency of the State)
- () 2. Federal Government Agencies: **MUST be one of the following accounts ONLY:** Indian Tribal Government, American Red Cross, Dept of Defense (which includes U.S. Army, U.S. Navy, U.S. Airforce, U.S. Marines, and U.S. Coast Guard).
- () 3. Non Profit Educational Organization Form 637 Registration # _____
It is understood that this exemption is for use by a non-profit educational organization in the purchase for its exclusive use of articles subject to manufacturers excise tax, or by an organization exempt from income tax described in section 501 (C) (3) of the Internal Revenue Code in the purchase of any such article for the exclusive use of the school which qualifies for the exemption.
- () 4. Tires used on Private Intercity, Local and School Buses Form 637 Registration # _____
It is understood that this exemption applies to tires, and the intercity and local buses must be scheduled along regular routes, or have the seating capacity of at least 20 adults and the purchaser holds certificate of registry # IRS form #637.
- () 5. Qualified Blood Collector Organization Form 637 Registration # _____
It is understood that this exemption is for use by a qualified blood collector organization in the purchase for its exclusive use in connection with a vehicle the organization certifies will be primarily used in the collection, storage, or transportation of blood.

IMPORTANT: For categories 3, 4, and 5 above, exemption cannot be allowed without a valid registration number obtained from the District Director of Internal Revenue on Form 637. A copy of Form 637 or letter from IRS reflecting registration # must be attached.

IT IS UNDERSTOOD THAT THE EXEMPTION FROM TAX IN THE CASE OF SALES OF ARTICLES UNDER THIS EXEMPTION CERTIFICATE TO THE STATE, ETC., IS LIMITED TO THE SALE OF ARTICLES PURCHASED FOR THEIR EXCLUSIVE USE, AND IT IS AGREED THAT IF ARTICLES PURCHASED TAX FREE UNDER THIS EXEMPTION CERTIFICATE ARE USED OTHERWISE OR ARE SOLD TO EMPLOYEES OR OTHERS, SUCH FACT WILL BE REPORTED BY ME TO THE MANUFACTURER OF THE ARTICLES COVERED BY THIS CERTIFICATE.

IT IS ALSO UNDERSTOOD THAT THE FRAUDULENT USE OF THIS CERTIFICATE TO SECURE EXEMPTION WILL SUBJECT THE UNDERSIGNED AND ALL GUILTY PARTIES UNDER SECTION 7201 TO A FINE OF NOT MORE THAN \$10,000 OR IMPRISONMENT FOR NOT MORE THAN 5 YEARS, OR BOTH TOGETHER WITH THE COSTS OF PROSECUTION.

X Signature _____

Address _____

Date _____

BLANKET CERTIFICATE - Detail not required

EFFECTIVE ____ / ____ / ____ THROUGH ____ / ____ / ____
(Maximum of three years)