



V-TWIN MFG.™

Tedd Cycle, Inc

436A Robinson Avenue  
Newburgh, NY 12550

Phone 800-833-8946  
Requests@TeddCycle.com

Fax 845-565-0892  
www.VTwinMfg.com

**DEALER APPLICATION**

**Please complete the following and return to Tedd Cycle, Inc. with a copy of your business license and photos of your shop. We only sell to legitimate motorcycle dealers and accessory shops.**

**~All USA dealers must complete both NY and MO Sales Tax Exemptions Forms~**

Date \_\_\_\_\_

Legal Firm Name \_\_\_\_\_

Doing Business As \_\_\_\_\_

Name of Owner(s) \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Shipping Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Business Phone \_\_\_\_\_ Fax \_\_\_\_\_

Email Address \_\_\_\_\_

Contact Name(s) \_\_\_\_\_

Contact Telephone Number \_\_\_\_\_

**YOUR SIGNATURE BELOW INDICATES THAT YOU HAVE RECEIVED A COPY OF AND AGREE TO OUR TERMS AND CONDITIONS:**

Signature \_\_\_\_\_

We are one of the original Aftermarket Companies supplying products for Harley-Davidsons, through stocking Dealers and Repair shops worldwide. Our product line represents the most complete range of parts and accessories in the industry. We inventory over 30,000 different parts, including hard parts for engine and transmission rebuilding, carburetor, chassis, frame components, wheels and restoration items to fit models from the 1930's to the current models.

We supply many OEM brand replacement items including Timken bearings, Hasting rings, Wagner lighting and Diamond Chain. Our warehouse and distribution lines include Accel, Corbin-Gentry, S&S Products, Barnett, Kibblewhite, Primo, Manley, Rowe, Crane, Russell, Andrews, James and many others. Many items are produced by our V-Twin Manufacturing Division, and are distributed by Tedd Cycle, Inc.

Signing this agreement authorizes credit card charges and COD fees for orders placed with Tedd Cycle, Inc. Thank you for your cooperation. We welcome and appreciate your business.

Rev: 5/31/18



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**Tedd Cycle, Inc**  
**436A Robinson Avenue**  
**Newburgh, NY 12550**  
[www.VTwinMfg.com](http://www.VTwinMfg.com)

**Credit Card Authorization**

**PHONE: 845-565-2806**

**FAX: 845-565-0892**

**VISA, MASTERCARD, DISCOVER OR AMERICAN EXPRESS ONLY**

**TEDD CYCLE, INC.** will accept Visa, Mastercard, Discover or American Express credit cards for the purchase of motorcycle parts after this form has been completed and returned to us. Credit cards will be charged on the day of shipment. Card holder must be company Owner or Partner.

Date \_\_\_\_\_ Customer# \_\_\_\_\_ Phone# \_\_\_\_\_

Company Name \_\_\_\_\_ DBA \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Card# 1 \_\_\_\_\_ Exp Date \_\_\_\_\_

Check which account(s) to apply card to:  Primary Account  Dropship Account

Address where you receive your credit card bill \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Card holder Name (Print) \_\_\_\_\_

Signature of Card holder \_\_\_\_\_

Card# 2 \_\_\_\_\_ Exp Date \_\_\_\_\_

Check which account(s) to apply card to:  Primary Account  Dropship Account

Address where you receive your credit card bill \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Card holder Name (Print) \_\_\_\_\_

Signature of Card holder \_\_\_\_\_

V-TWIN MFG.  
Tedd Cycle, Inc

Card# 3 \_\_\_\_\_ Exp Date \_\_\_\_\_

Check which account(s) to apply card to:  Primary Account  Dropship Account

Address where you receive your credit card bill \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Card holder Name (Print) \_\_\_\_\_

Signature of Card holder \_\_\_\_\_

Card# 4 \_\_\_\_\_ Exp Date \_\_\_\_\_

Check which account(s) to apply card to:  Primary Account  Dropship Account

Address where you receive your credit card bill \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Card holder Name (Print) \_\_\_\_\_

Signature of Card holder \_\_\_\_\_

Card# 5 \_\_\_\_\_ Exp Date \_\_\_\_\_

Check which account(s) to apply card to:  Primary Account  Dropship Account

Address where you receive your credit card bill \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

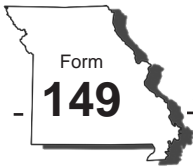
Card holder Name (Print) \_\_\_\_\_

Signature of Card holder \_\_\_\_\_

The Undersigned \_\_\_\_\_ hereby guarantees payment of all  
print your name  
money due and owing to TEDD CYCLE, INC. by \_\_\_\_\_ for purchases  
print company name  
already made or to be made in the future from TEDD CYCLE, INC., and agrees that guarantor will pay the full amount  
owed to TEDD CYCLE, INC. in the event that the company named above does not pay the amount owed when due.

X \_\_\_\_\_  
signature of owner or partner

**Please allow 24 business hours for processing**



Missouri Department of Revenue  
**Sales and Use Tax Exemption Certificate**

Caution to seller: In order for the certificate to be accepted in good faith by the seller, the seller must exercise care that the property being sold is exempt. When a purchaser is claiming an exemption for purchases of items that qualify for the full manufacturing exemption and other items that only qualify for the partial manufacturing exemption, the seller must make certain the correct amount of tax is charged for each item purchased.

<b>Purchaser</b>	Name	Telephone Number (____) _____ - _____	Missouri Tax I.D. Number 			
	Contact Person	Doing Business As Name (DBA)				
	Address	City	State	Zip Code		
	Describe product or services purchased exempt from tax					
	Type of business					

<b>Seller</b>	Name	Telephone Number (____) _____ - _____	Contact Person		
	Doing Business As Name (DBA)		Address		
	City	State	Zip Code		

<b>Resale - Exclusion From Sales or Use Tax</b>	<input type="checkbox"/> Purchases of Tangible Personal Property for resale: <i>Retailer's State Tax ID Number</i> _____ <i>Home State</i> _____ (Missouri Retailers must have a Missouri Tax I.D. Number)
	<input type="checkbox"/> Purchases of Taxable Services for resale (see list of taxable services in instructions) <i>Retailer's Missouri Tax I.D. Number</i> _____ (Resale certificate cannot be taken by seller in good faith unless the purchaser is registered in Missouri)
	<input type="checkbox"/> Purchases by Manufacturer or Wholesaler for Wholesale: <i>Home State</i> : _____ (Missouri Tax I.D. Number may not be required)
	<input type="checkbox"/> Purchases by Motor Vehicle Dealer: <i>Missouri Dealer License Number</i> _____ (Only for parts that will be used on vehicles being resold) (An Exemption Certificate for Tire and Lead-Acid Battery Fee (Form 149T) is required for tire and battery fees)

<b>Manufacturing Full Exemptions</b>	These apply to state and local sales and use tax.	
	<input type="checkbox"/> Ingredient or Component Part	<input type="checkbox"/> Plant Expansion
	<input type="checkbox"/> Manufacturing Machinery, Equipment, and Parts	<input type="checkbox"/> Research and Development of Agricultural Biotechnology Products and Plant Genomics Products and Prescription Pharmaceuticals
	<input type="checkbox"/> Material Recovery Processing	

<b>Manufacturing Partial Exemptions</b>	These only apply to state tax (4.225%) and local use tax, but not sales tax. The seller must collect and report local sales taxes imposed by political subdivisions.	
	<input type="checkbox"/> Research and Development	<input type="checkbox"/> Manufacturing Chemicals and Materials
	<input type="checkbox"/> Machinery and Equipment Used or Consumed in Manufacturing	
	<input type="checkbox"/> Materials, Chemicals, Machinery, and Equipment Used or Consumed in Material Recovery Processing Plant	
<input type="checkbox"/> Utilities or Energy and Water Used or Consumed in Manufacturing (Must complete below)		
Purchaser's Manufacturing Percentage _____ %		
Purchaser's Square Footage _____		

<b>Other</b>	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Common Carrier	<input type="checkbox"/> Locomotive Fuel	<input type="checkbox"/> Air and Water Pollution Control, Machinery, Equipment, Appliances and Devices
	<input type="checkbox"/> Commercial Motor Vehicles or Trailers Greater than 54,000 Pounds (Attach <a href="#">Form 5435</a> )		<input type="checkbox"/> Other _____	

<b>Signature</b>	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.		
	Signature (Purchaser or Purchaser's Agent)	Title	Date (MM/DD/YYYY) ____/____/____

If you have questions, please contact the Department of Revenue at:

**Phone:** (573) 751-2836  
**TDD:** (800) 735-2966  
**E-mail:** [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov)

Visit <http://www.dor.mo.gov/business/sales/sales-use-exemptions.php> for additional information.

Form 149 (Revised 12-2013)



## Sales or Use Tax Exemption Certificate (Form 149) Instructions

### Resale - Exclusion From Sales or Use Tax

Select the appropriate box for the type of exemption to be claimed and complete any additional information requested.

- **Purchases of Tangible Personal Property for resale:** Retailers that are purchasing tangible personal property for resale purposes are exempt from sales or use tax. The purchaser's state tax ID number can be found on the Missouri Retail License or out of state registration for retail sales.
- **Purchases of Taxable Services for resale:** Purchasers for resale must have a Missouri retail license in order to claim resale of taxable services in Missouri. A taxable service includes sales of restaurants, hotels, motels, places of amusement, recreation, entertainment, games and athletic events not at arms length, and sales of telecommunications and utilities (see [Section 144.018, RSMo](#)).
- **Purchases by Manufacturer or Wholesaler for Wholesale:** A Missouri Tax I.D. Number is not required to claim this exclusion.
- **Purchaser's Home State:** Provide the state in which purchaser is located and registered.
- **Purchases by Motor Vehicle Dealer:** A motor vehicle dealer who is purchasing parts for the repair of a vehicle being resold is exempt from sales or use tax. The dealer's license is issued by the Missouri Motor Vehicle Bureau or by the out of state registration authority that issues such licenses.

### Manufacturing - Full Exemptions

Check the appropriate box for the type of exemption to be claimed. All items selected in this section are exempt from state and local sales and use tax under [Section 144.030, RSMo](#).

- **Ingredient or Component Parts:** This exemption includes materials, manufactured goods, machinery, and parts that become a part of the final product. To qualify, the product must ultimately be subject to sales or use tax, or its equivalent, in Missouri or other states.
- **Manufacturing Machinery, Equipment and Parts:** This exemption includes only machinery and equipment and their parts that are used directly in manufacturing a product. To qualify, the product must ultimately be subject to sales or use tax, or its equivalent, in Missouri or other states.
- **Material Recovery Processing:** This exemption includes machinery and equipment used to establish new or to replace existing material recovery processing plants. See [Sections 144.030.2\(5\) and \(32\), RSMo](#), for a definition of, and exemptions for, material recovery processing.
- **Plant Expansion:** This exemption includes machinery, equipment, and parts and the materials and supplies solely required for installing or constructing the machinery and equipment, used to establish new or to expand existing Missouri manufacturing, mining, or fabricating plants. To qualify, the machinery must be used directly in manufacturing, mining or fabricating a product that is ultimately subject to sales or use tax, or its equivalent, in Missouri or other states.
- **Research and Development of Agricultural Biotechnology Products and Plant Genomics Products and Prescription Pharmaceuticals:** This exemption is specifically authorized in [Section 144.030.2\(34\), RSMo](#), and exempts any tangible personal property used or consumed directly or exclusively in research and development of agricultural, biotechnology, and plant genomics products and prescription pharmaceuticals consumed by humans or animals.

### Manufacturing - Partial Exemptions

Check the appropriate box for the type of exemption to be claimed according to [Section 144.054, RSMo](#). All items in this section are exempt from state sales and use tax and local use tax, but are still subject to local sales tax. [Section 144.054, RSMo](#), exempts electrical energy and gas (natural, artificial and propane), water, coal, energy sources, chemicals, machinery, equipment and materials used or consumed in manufacturing, processing, compounding, mining or producing any product. These same items are exempt if used or consumed in processing recovered materials. To qualify for this exemption, the item must be used or consumed and does not have the same requirement of direct use that is required in [Section 144.030, RSMo](#). Additionally, the manufactured product is not required to be ultimately subject to tax.

- **Research and Development:** Check this box if the exemption is for the research and development related to manufacturing, processing, compounding or producing a product.
- **Manufacturing Chemicals and Materials:** Check this box if the exemption is for chemicals or materials used or consumed in manufacturing, processing, compounding or producing a product.
- **Machinery and Equipment Used or Consumed in Manufacturing:** Check this box if the exemption is for machinery or equipment used or consumed in manufacturing, processing, compounding or producing a product.
- **Materials, Chemicals, Machinery, and Equipment Used or Consumed in Material Recovery Processing Plant:** Check this box if the exemption is for material recovery processing.
- **Utilities or Energy and Water Used or Consumed in Manufacturing:** If claiming utilities (electrical energy, gas or water), record account numbers, meter numbers, or other information as required by the vendor. All purchasers who are claiming an exemption for energy use must provide the amount of energy use which is related to manufacturing in the space provided and also select the method by which this percentage was obtained.

### Other

- **Agricultural:** Farm machinery and equipment are exempt from tax if used exclusively for agricultural purposes, used on land owned or leased for the purpose of producing farm products, and used directly in the production of farm products to be ultimately sold at retail. The sale of grains to be converted into foodstuffs or seed, and limestone, fertilizer, and herbicides used in connection with the growth or production of crops, livestock or poultry is exempt from tax. The sale of livestock, animals or poultry used for breeding or feeding purposes, feed for livestock or poultry, feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, and sales of pesticides and herbicides used in the production of aquaculture, livestock or poultry are exempt from tax. All sales of fencing materials used for agricultural purposes and the purchase of motor fuel are exempt from tax.
- **Common Carrier:** Materials, replacement parts and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property. See [Section 144.030.2\(3\), RSMo](#). Attach completed Form 5095.
- **Locomotive Fuel:** Fuel purchased for use in a locomotive that is a common carrier is exempt from sales and use tax.
- **Air and Water Pollution Control Machinery, Equipment, Appliances and Devices:** Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring water and air pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices. See [Sections 144.030.2\(15\) and \(16\), RSMo](#).
- **Commercial Motor Vehicles or Trailers Greater Than 54,000 Pounds:** Motor vehicles registered for and capable of pulling in excess of 54,000 pounds and their trailers actually used in the normal course of business to haul property on the public highways of the state are exempt from tax. The purchase of materials, replacement parts, and equipment used directly on, for the repair of and maintenance or manufacture of these vehicles is also exempt. See [Section 144.030.2\(4\), RSMo](#).
- **Other:** Exemptions not listed on this sheet, but are provided by statute. Provide explanation of exemption being claimed. See Chapter 144 of the Missouri Revised Statutes for exemption <http://www.moga.mo.gov/statutes/c144.htm>.



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](http://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