

# NEW CUSTOMER REGISTRATION FORM

**HALL  
STREET  
3PL**

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ALL INFORMATION MUST BE PROVIDED FOR AN ACCURATE REVIEW.  
ALL INFORMATION PROVIDED WILL BE HELD IN THE STRICTEST CONFIDENCE.

**NEW CUSTOMER APPLICATION FORM**

Company Legal Name:	Phone Number:	Fax Number:
Billing Address:		
City:	State:	Billing ZIP Code:
Accounts Payable Contact Name:		Accounts Payable Email Address:
Main Contact Name:		Main Contact Phone Number:
Authorized Email for Bill of Ladings, Warehouse Receipts, etc:		

**Bank Reference**

Institution Name			
Checking Account #			
Address Line 1		State	
City		ZIP Code	
Phone Number			

**Business/Trade References**

Company Name			
Email Address			
Phone Number			
Address Line 1		State	
City		ZIP Code	
Type of Account		Other	

Company Name			
Email Address			
Phone Number			
Address Line 1		State	
City		ZIP Code	
Type of Account		Other	

**Credit Terms and Conditions**

Applicant warrants that the above information is true and accurate. I/we hereby authorize Hall Street 3PL to contact the references to investigate Applicant's credit and financial responsibility. I certify that on behalf of Applicant I am familiar with the terms shown on Terms and Conditions page and that failure to abide by the terms and conditions shown may result in interest and/or late fees being assessed to Applicant's account.

Authorized Signature:

Date:

Print Name:



**Personal Guarantee**

In consideration of any credit extended, the undersigned will personally guarantee full and prompt payment of all indebtedness of owed to Hall Street 3PL. This personal guarantee shall remain in force until its revocation is received by certified mail to the address and attention of Hall Street 3PL, 12 Hall Street Brooklyn, NY, 11205. Revocation shall not affect indebtedness incurred prior to the receipt of written notice.

Signature:

Date:

Print Name:

## **INSURANCE INFORMATION**

As a public warehouse operator, we are required by law to exercise reasonable care in storing and handling products for your company's account, and that we are liable for loss, destruction and/or damage to products only if that loss, destruction or damage occurs as a result of our failure to exercise reasonable care. Accordingly, if any of the products which we handle or store for your company's account are lost, damaged or destroyed while in our warehouse facility, we will be liable for that loss, damage or destruction only if it occurred as a result of our failure to exercise reasonable care. Further, if we are liable to your company for loss or destruction of or damage to stored products due to our failure to exercise reasonable care, our liability is limited in accordance with the provisions of Section 9 on the reverse side of our Non-Negotiable Warehouse Receipt. We urge you to familiarize yourself with those terms and conditions.

While we have the ability to increase our limits of liability for your products, any such increased limits must be agreed to in writing in advance and communicated to our warehouse liability insurers who will charge us extra for the increased limits. This extra charge for the increased limits will be passed on to you in the form of increased rates for the products for which you request the higher limits of liability. This extra charge is not for insurance on your goods, it is a charge to increase our limits of liability so that you may recover more in the event that your products are lost, damaged or destroyed while in our custody and due to our failure to exercise reasonable care.

We strongly recommend that you obtain and maintain insurance coverage on all products which you ship to us for handling and storage, just as you would for products stored in your company's own facilities. Such insurance is needed to protect you in the event of loss, destruction or damage to the products.

If any of the above matters are unclear or raise questions in your mind, or if you have any other questions or concerns, please do not hesitate to contact us immediately. We appreciate your confidence in us as we continue to provide you with exceptionally warm service in a very cool environment.

12 HALL STREET BROOKLYN, NY 11205  
718-855-3636  
[www.hallstreet3pl.com](http://www.hallstreet3pl.com)

# HALL STREET STORAGE LLC

## CONTRACT TERMS AND CONDITIONS

### SECTION 1 - DEFINITIONS

As used in this Warehouse Receipt or Contract and Rate Quotation (collectively and/or alternatively "warehouse receipt") the following terms have the following meanings:

- (a) STORER. The person, firm, corporation or other entity for whom the GOODS described herein are stored and to whom this Warehouse Receipt is issued and anyone else claiming an interest in the GOODS.
- (b) COMPANY. HALL STREET STORAGE LLC. As used in Sections 9 and 10 hereof COMPANY includes officers, directors, employees and agents of the COMPANY while acting within the scope and course of their employment.
- (c) LOT. Unit or units of GOODS which are separately identified by the COMPANY.
- (d) ADVANCE. All sums due or claimed to be due to COMPANY from STORER or others relating to the GOODS regardless of the source, whether liquidated or not, including but not limited to loans, disbursements, charges made for or on account of STORER or GOODS, necessary for preservation of GOODS or reasonably incurred in their sale pursuant to law.
- (e) GOODS. The personal property and/or any portion thereof which is described herein and/or which COMPANY has agreed to receive and/or store pursuant to this Warehouse Receipt.

### SECTION 2 - TENDER FOR STORAGE

- (a) All GOODS for storage shall be delivered at the warehouse properly marked and packed for handling.
- (b) STORER shall furnish, at or prior to such delivery, a manifest showing marks, brands or sizes to be kept and accounted for separately and the class of storage desired. Otherwise the GOODS may be stored in bulk or assorted lots in freezer, cooler or general storage at the discretion of the COMPANY and charges for such storage will be made at the applicable storage rate.
- (c) Receipt and delivery of all or any units of a LOT shall be made without subsequent sorting except by special arrangement and subject to a charge.
- (d) COMPANY shall store and deliver GOODS only in the packages in which they are originally received unless otherwise agreed to in writing.
- (e) Unless STORER shall have given, at or prior to delivery of the GOODS, written instructions to the contrary, COMPANY, in its discretion, may commingle and store in bulk different lots of fungible GOODS, whether or not owned by the same STORER.
- (f) COMPANY shall not be responsible for segregating GOODS by production code date unless specifically agreed to in writing.

### SECTION 3 - TERMINATION OF STORAGE

- (a) COMPANY may, upon written notice, as required by law, require the removal of the GOODS, or any portion thereof, from the warehouse upon the payment of all charges attributable to said GOODS within a stated period, not less than 30 days after such notification. If said GOODS are not so removed, COMPANY may sell them as provided by law and shall be entitled to exercise any other rights it has under the law with respect to said GOODS.
- (b) If, in the opinion of COMPANY, GOODS may be about to deteriorate or decline in value to less than the amount of COMPANY'S lien thereon, or may constitute a hazard to other property or to the warehouse or persons, the GOODS may be removed or disposed of by COMPANY as permitted by law. All charges related to said removal shall be paid by STORER.

### SECTION 4 - STORAGE LOCATION

- (a) The GOODS shall be stored at COMPANY'S discretion at any one or more buildings at COMPANY'S warehouse complex identified on the front side of this Warehouse Receipt. The identification of any specific location within COMPANY'S warehouse complex does not guarantee that the GOODS shall be stored therein.
- (b) Subject to any contrary written instructions given by STORER, COMPANY may, at any time, at its expense, and without notice to STORER, remove any GOODS from any room or area of the warehouse complex to any other room or area thereof.
- (c) Upon ten (10) days written notice to the STORER, COMPANY may, at its expense, remove the GOODS to any other warehouse complex operated by COMPANY.

### SECTION 5- STORAGE CHARGES

- (a) Storage charges commence upon the date that COMPANY accepts care, custody and control of the GOODS, regardless of unloading date or date warehouse receipt is issued. Charges shall be computed separately for each LOT on one of the following optional bases:
- (b) If storage rates are quoted on a "SPLIT MONTH BASIS" the storage month shall be a calendar month. A full month's storage charge will apply to all GOODS received between the 1st and 15th, inclusive, of a calendar month. One half month's storage charge will apply on all GOODS received between the 16th and last day, inclusive, of a calendar month. A full month's storage charge shall apply on the 1st day of the next calendar month and each month thereafter on all GOODS then remaining in storage.
- (c) If storage rates are quoted on an "ANNIVERSARY BASIS" the storage month shall extend from date of receipt in one calendar month to, but not including, the same date of the next month. If there is no corresponding date in the next month, the storage month shall end on the last day of said next month. A full month's storage charge shall apply on receipt of GOODS and an additional monthly storage charge shall apply to each successive storage month on all GOODS then remaining in storage.
- (d) Charges shall be applicable as set forth in the rate quotation or other document issued by COMPANY to STORER and/or in COMPANY'S tariff.
- (e) Unless COMPANY specifies otherwise all storage charges are due and payable on the 1st day of storage for the initial month and thereafter on the 1st day of each calendar month.
- (f) Rates quoted by weight will, unless otherwise specified, be computed on gross weight and 2,000 pounds shall constitute a ton.

### SECTION 6 - HANDLING CHARGES

- (a) Unless otherwise specified or elected by COMPANY, handling charges cover only the ordinary labor and duties incidental to receiving and delivering unitized GOODS on pallets at the warehouse dock during normal warehouse hours but do not include loading and unloading.
- (b) Unless otherwise specified, a charge in addition to the regular handling charges will be made for any work performed by COMPANY other than specified in Section (a) at rates which are in effect from time to time, a copy of which rates are available upon request.
- (c) When GOODS are ordered out in quantities less than in which received, the COMPANY may make an additional charge for each order or each item of an order.
- (d) Delivery by the COMPANY of less than all units of any LOT or of less than all the fungible GOODS stored for STORER shall be made without subsequent sorting except by special arrangement and subject to an additional charge.

### SECTION 7 - TRANSFER OF TITLE; DELIVERY

- (a) Instructions by STORER to transfer GOODS to the account of another are not effective until delivered to and accepted by COMPANY. Charges will be made for each such transfer and for any rehaling of GOODS deemed by COMPANY to be required thereby. COMPANY reserves the right not to deliver or transfer GOODS to or for the account of others except upon receipt of written instructions properly signed by STORER.
- (b) STORER may furnish written instructions authorizing COMPANY to accept telephone orders for delivery. In such case, (1) COMPANY may require that each telephone order be confirmed by STORER in writing within 24 hours, and (2) acceptance by COMPANY of any telephone order shall be at the risk of STORER. COMPANY will not be liable for any loss resulting from delivery made pursuant to telephone order, whether or not so authorized, unless COMPANY failed to exercise reasonable care with respect thereto.
- (c) COMPANY shall have a reasonable time to make delivery after GOODS are ordered out and shall have a minimum of 10 business days after receipt of a delivery order in which to locate any misplaced GOODS.
- (d) If COMPANY has exercised reasonable care and is unable, due to causes beyond its control, to effect delivery before expiration of the current storage period, the GOODS will be subject to storage charges for each succeeding storage period.
- (e) All instructions and requests for delivery of GOODS or transfer of title are received subject to satisfaction of all charges, liens and security interests of COMPANY with respect to the GOODS whether for accrued charges or ADVANCES or otherwise.
- (f) COMPANY may require, as a condition precedent to delivery, a statement from STORER holding COMPANY harmless from claims of others asserting a superior right to STORER to possession of the GOODS. Nothing herein shall preclude COMPANY from exercising any other remedy available to it under the law to resolve conflicting claims to possession of the GOODS. All costs, including attorney's fees, incurred by COMPANY relating in any way to COMPANY'S activities referred to in SECTION 7 (f) shall be charged to STORER and shall, for purposes of Section 12 below, be considered "charges present or future with respect to such GOODS" and shall attach as a lien on the GOODS.

### SECTION 8 - OTHER SERVICES AND CHARGES

- (a) Other services rendered in the interest of STORER or the GOODS are chargeable to STORER. Such services may include, but are not limited to, the following: furnishing of special warehouse space or material, repairing, cooperating, sampling, weighing, repiling, inspecting, compiling stock statements, making collections, furnishing revenue stamps, reporting or recording marked weights or numbers, handling railroad expense bills, and handling shipments.
- (b) All ADVANCES are due and payable immediately. All charges are due and payable upon the date of invoice. All charges and ADVANCES not paid within 30 days from the due date are subject to an interest charge, from the date said charge or ADVANCE became due until paid, at the lesser of \_\_\_ per month or the maximum amount allowed by law.

- (c) STORER may, subject to insurance regulations and reasonable limitations, inspect the GOODS when accompanied by an employee of COMPANY whose time is chargeable to STORER.
  - (d) In the event of damage or threatened damage to the GOODS, STORER shall pay all reasonable and necessary costs of protecting and preserving the GOODS. When the costs of protecting and preserving stored property are attributable to more than one STORER, said costs shall be apportioned among all affected STORERS on a pro rata basis to be determined by the COMPANY.
  - (e) COMPANY shall supply damage bracing and fastenings where it deems it appropriate on outbound shipments and the cost thereof is chargeable to STORER.
  - (f) Any additional costs incurred by COMPANY in unloading cars or trucks containing damaged GOODS are chargeable to STORER.
  - (g) COMPANY shall not be responsible for demurrage charges or delays in loading or unloading unless such demurrage charge or delay was caused solely by COMPANY'S negligence.
  - (h) A charge in addition to regular storage and handling rates will be made for bonded storage.
  - (i) COMPANY may assess an additional charge when GOODS, designated for freezer storage, are received at temperatures above 5 degrees Fahrenheit; however COMPANY shall not be responsible for blast freezing GOODS unless STORER specifically requests such services in writing.
  - (j) All storage, handling and other services may be subject to minimum charges.
  - (k) STORER agrees to pay COMPANY all costs and ADVANCES including reasonable attorney's fees incurred by COMPANY in connection with the storage, handling and/or disposition of the GOODS, including without limitation, such costs, ADVANCES, and/or fees relating to lawsuits (including Bankruptcy proceedings) involving in any way said GOODS and/or STORER'S performance under this agreement. All such costs, ADVANCES, and fees, for purposes of SECTION 12 below, shall constitute "charges present or future with respect to such GOODS".
- ### SECTION 9 - LIABILITY AND LIMITATION OF DAMAGES
- (a) COMPANY shall not be liable for any loss, damage or destruction to GOODS, however caused, unless such loss, damage or destruction resulted from the COMPANY'S failure to exercise such care in regard to the GOODS as a reasonably careful man would exercise under like circumstances. COMPANY is not liable for damages which could not have been avoided by the exercise of such care.
  - (b) COMPANY and STORER agree that COMPANY'S duty of care referred to in Section 9(a) above does not extend to providing a sprinkler system at the warehouse complex or any portion thereof.
  - (c) Unless specifically agreed to in writing, COMPANY shall not be required to store GOODS in a humidity controlled environment or be responsible for tempering GOODS.
  - (d) IN THE EVENT OF LOSS, DAMAGE OR DESTRUCTION TO GOODS FOR WHICH THE COMPANY IS LEGALLY LIABLE, STORER DECLARES THAT COMPANY'S LIABILITY SHALL BE LIMITED TO THE LESSER OF THE FOLLOWING: (1) THE ACTUAL COST TO STORER OF REPLACING, OR REPRODUCING THE LOST, DAMAGED, AND/OR DESTROYED GOODS TOGETHER WITH TRANSPORTATION COSTS TO WAREHOUSE, (2) THE FAIR MARKET VALUE OF THE LOST, DAMAGED, AND/OR DESTROYED GOODS ON THE DATE STORER IS NOTIFIED OF LOSS, DAMAGE AND/OR DESTRUCTION, (3) 50 TIMES THE MONTHLY STORAGE CHARGE APPLICABLE TO SUCH LOST, DAMAGED AND/OR DESTROYED GOODS, (4) \$0.50 PER POUND FOR SAID LOST, DAMAGED, AND/OR DESTROYED GOODS. PROVIDED, HOWEVER THAT WITHIN A REASONABLE TIME AFTER RECEIPT OF THIS WAREHOUSE RECEIPT, STORER MAY, UPON WRITTEN REQUEST INCREASE COMPANY'S LIABILITY ON PART OR ALL OF THE GOODS IN WHICH CASE AN INCREASED CHARGE WILL BE MADE BASED UPON SUCH INCREASED VALUATION; FURTHER PROVIDED THAT NO SUCH REQUEST SHALL BE VALID UNLESS MADE BEFORE LOSS, DAMAGE OR DESTRUCTION TO ANY PORTION OF THE GOODS HAS OCCURRED.
  - (e) The COMPANY'S liability referred to in Section 9(d) shall be STORER'S exclusive remedy against COMPANY for any claim or cause of action whatsoever relating to loss, damage and/or destruction of GOODS and shall apply to all claims including inventory shortage and mysterious disappearance claims unless STORER proves by affirmative evidence that COMPANY converted the GOODS to its own use. STORER waives any rights to rely upon any presumption of conversion imposed by law. In no event shall STORER be entitled to incidental, special, punitive, or consequential damages.

### SECTION 10 - NOTICE OF CLAIM AND FILING OF SUIT

- (a) COMPANY shall not be liable for any claim of any type whatsoever for loss and/or destruction of and/or damage to GOODS unless such claim is presented, in writing, within a reasonable time, not exceeding 60 days after STORER learns or, in the exercise of reasonable care, should have learned of such loss, destruction and/or damage.
- (b) As a condition precedent to making any claim and/or filing any suit, STORER shall provide COMPANY with a reasonable opportunity to inspect the GOODS which are the basis of STORER'S claim.
- (c) NO LAWSUIT OR OTHER ACTION MAY BE MAINTAINED BY STORER OR OTHERS AGAINST COMPANY WITH RESPECT TO THE GOODS UNLESS A TIMELY WRITTEN CLAIM HAS BEEN MADE AS PROVIDED IN PARAGRAPH (a) OF THIS SECTION AND UNLESS STORER HAS PROVIDED WAREHOUSEMAN WITH A REASONABLE OPPORTUNITY TO INSPECT THE GOODS AS PROVIDED IN PARAGRAPH (b) OF THIS SECTION AND UNLESS SUCH LAWSUIT OR OTHER ACTION IS COMMENCED WITHIN NINE (9) MONTHS AFTER STORER LEARNS OR, IN THE EXERCISE OF REASONABLE CARE, SHOULD HAVE LEARNED OF THE LOSS AND/OR DESTRUCTION OF AND/OR DAMAGE TO THE GOODS.

### SECTION 11 - INSURANCE

GOODS are not insured by COMPANY and the storage rates do not include insurance on the GOODS unless COMPANY has agreed, in writing, to obtain such insurance for the benefit of STORER.

### SECTION 12 - LIEN

COMPANY shall have a lien against the GOODS and on the proceeds thereof for all charges for storage, handling, transportation (including demurrage and terminal charges), insurance, labor and other charges present or future with respect to the GOODS, ADVANCES or loans by COMPANY in relation to the GOODS and for expenses necessary for preservation of the GOODS or reasonably incurred in their sale pursuant to law. COMPANY further claims a lien on the GOODS for all such charges, ADVANCES and expenses in respect to any other property stored by STORER in any warehouse owned or operated by COMPANY or its subsidiaries wherever located and whenever deposited and without regard to whether or not said other property is still in storage.

### SECTION 13 - WAIVER - SEVERABILITY

- (a) COMPANY'S failure to insist upon strict compliance with any provision of this Warehouse Receipt shall not constitute a waiver or estoppel to later demand strict compliance thereof and shall not constitute a waiver or estoppel to insist upon strict compliance with all other provisions of this Warehouse Receipt.
- (b) In the event any section of this Warehouse Receipt or part thereof shall be declared invalid, illegal and/or unenforceable, the validity, legality and enforceability of the remaining sections and parts shall not, in any way, be affected or impaired thereby.

### SECTION 14 - AUTHORITY

STORER represents and warrants that it either (i) is the lawful owner of the GOODS which are not subject to any lien or security interest of others; or (ii) is the authorized agent of the lawful owner and/or any holder of a lien or security interest and has full power and authority to enter into the agreement incorporated into this Warehouse Receipt. STORER agrees to notify all parties acquiring any interest in the GOODS of the terms and conditions of this Warehouse Receipt and to obtain, as a condition of granting such an interest, the agreement of such parties to be bound by the terms and conditions of this Warehouse Receipt.

### SECTION 15 – NOTICES

All written notices provided herein may be transmitted by any commercially reasonable means of communication and directed to COMPANY at the address on the front hereof and to STORER at its last known address. STORER is presumed to have knowledge of the contents of all notices transmitted in accordance with this Section within five days of transmittal.

### SECTION 16-ENTIRE AGREEMENT

This agreement shall constitute the entire agreement between COMPANY and STORER relating to the GOODS and supersedes all existing agreements between them whether written or oral and shall not be changed, amended or modified except by written agreement signed by representatives of COMPANY and STORER.

### SECTION 17 ASSIGNMENT

This agreement and Warehouse Receipt may not be assigned without the prior written consent of the other party which consent shall not be unreasonable withheld, provided, however, that:

- (i) Without any such consent, COMPANY, may assign this Agreement and Warehouse Receipt (i) to any Affiliate or (ii) in connection with any sale of all or substantially all of the stock or assets of the COMPANY to any person or entity or (iii) in connection with any merger, consolidation or other business combination. For purposes here of "Affiliate" means any person or entity that controls, is controlled by, or is under common control with the COMPANY. Upon the effectiveness of any such assignment, the assignor there under shall be released of any and all liability hereunder and STORER shall look only to the assignee for the performance of the Agreement.
- (b) Without any such consent, COMPANY, from time to time may assign all or any art of its right, title and interest in, to and under the Agreement and Warehouse Receipt to any lender or financial institution. STORER by acceptance of the Warehouse Receipt consent to any such assignment.

### SECTION 18 GOVERNING LAW JURISDICTION

This Agreement and Warehouse Receipt shall be governed by and interpreted in accordance with the law of the State of New York without regard to any principles of conflicts of law. The parties hereby irrevocably submit to the exclusive jurisdiction of the State and federal courts located in the State of New York, New York County and any suit, action or other proceeding (each, and "Action") relating to or arising out of this Agreement and Warehouse Receipt shall be maintained only in those courts. The parties each waive any objection to maintaining any such Action in such courts based on improper venue, forum non-conveniens or other wise. Revised 10/00



## Resale Certificate

Name of seller Hall Street 3PL			Name of purchaser		
Street address 12 Hall Street			Street address		
City Brooklyn	State NY	ZIP code 11205	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



# 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

**SHIPPING/RECEIVING PROCEDURES****SHIPPING AND RECEIVING HOURS**

Monday - Friday  
7:00AM to 3:00PM  
Gates closes at 4:00PM

**PRODUCT ARRIVAL**

When you are expecting to deliver a product to our facility, call or email to schedule a delivery appointment at least 48 hours in advance and email a breakdown of items we can expect in your shipment to [receiving@hallstreet3pl.com](mailto:receiving@hallstreet3pl.com). Also, if there are any specifications for descriptions of your product, provide this information before the delivery arrives (ex. expiration dates, pallet numbering, specific lot codes, etc.)

**PRODUCT PICKUP**

When you would like to pick up a product, please email [shipping@hallstreet3pl.com](mailto:shipping@hallstreet3pl.com) or call us at 718-855-3636. You will be asked to provide the lot number, quantity and date/time you are requesting to pick up.

**PRODUCT RELEASE**

When releasing product to another company, please email [shipping@hallstreet3pl.com](mailto:shipping@hallstreet3pl.com) with the lot #, quantity, date/time and company to release the product to.

For general inquiries, email: [info@hallstreet3pl.com](mailto:info@hallstreet3pl.com).

Please call customer service at 718-855-3636, if you have any questions or concerns.

Thank you for your patronage. We always strive to provide you with exceptionally warm service in a very cold facility.