

## Reseller Application

If you are a qualifying customer and would like to be considered for our Reseller Program, please complete this application. You can submit it via e-mail to [Resellers@PsPrint.com](mailto:Resellers@PsPrint.com).

### Client Information

Name \_\_\_\_\_  
Company \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Email \_\_\_\_\_  
Website (if applicable) \_\_\_\_\_  
Phone \_\_\_\_\_

### Business Information

Estimated printing sales volume per month: \_\_\_\_\_  
Industry:  Advertising/Marketing/PR  Arts/Entertainment/Media  Graphic Designer  Print Broker  
Role:  Owner  Manager/Director  Business (general)  Designer  Marketer  Promoter  
 Other: \_\_\_\_\_

*Resellers are subject to a quarterly review. PsPrint, a division of Deluxe Small Business Sales, Inc., reserves the right to revoke the reseller discount at our discretion or if you do not meet current program requirements.*

Please read the Terms and Conditions of the PsPrint Reseller Program, located online at <https://www.psprint.com/resources/reseller-program/>

By checking this box, I affirm that I have read, understand, and agree to all terms.

\_\_\_\_\_  
Signature of Reseller

\_\_\_\_\_  
Date

Now sure how to digitally sign? Follow this link: <http://helpx.adobe.com/reader/using/sign-pdfs.html>

For internal use only:

CUID: \_\_\_\_\_ Approved: \_\_\_\_/\_\_\_\_/\_\_\_\_ Mgr: \_\_\_\_\_ Reseller Codes: \_\_\_\_\_



### UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTIONAL

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

**NOTE: If you are a government agency, nonprofit entity, or a school within the state of California – please also email or fax over a copy of your certificate for our records. If we do not have a copy on file, you will still be charged sales tax on your account.**

**Issued to Seller:** PsPrint, a division of Deluxe Small Business Sales, Inc. at 2861 Mandela Parkway Oakland, CA 94608

**I certify that:**

Name of Firm (Buyer): \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

**is engaged as a registered:**

- Wholesaler
- Retailer
- Manufacturer
- Seller (California)
- Lessor (see notes on pages 2-4)
- Other (Specify) \_\_\_\_\_

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service<sup>1</sup> to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

**Description of Business:** Sale of printed products for personal or business use.

**General description of tangible property or taxable services to be purchased from the seller:** Business cards, brochures, flyers, letterhead, and related printed products

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL <sup>1</sup>	_____	MO <sup>16</sup>	_____
AR	_____	NE <sup>17</sup>	_____
AZ <sup>2</sup>	_____	NV	_____
CA <sup>3</sup>	_____	NJ	_____
CO <sup>4</sup>	<i>Please send us a copy of your sellers permit</i>	NM <sup>4,18</sup>	<i>Please send us a copy of your sellers permit</i>
CT <sup>5</sup>	_____	NC <sup>19</sup>	_____
DC <sup>6</sup>	_____	ND	_____
FL <sup>7</sup>	_____	OH <sup>20</sup>	_____
GA <sup>8</sup>	_____	OK <sup>21</sup>	_____
HI <sup>4,9</sup>	<i>Please send us a copy of your sellers permit</i>	PA <sup>22</sup>	_____
ID	_____	RI <sup>23</sup>	_____
IL <sup>4,10</sup>	<i>Please send us a copy of your sellers permit</i>	SC	_____
IA	_____	SD <sup>24</sup>	_____
KS	_____	TN	_____
KY <sup>11</sup>	_____	TX <sup>25</sup>	_____
ME <sup>12</sup>	_____	UT	_____
MD <sup>13</sup>	_____	VT	_____
MI <sup>14</sup>	_____	WA <sup>26</sup>	<i>Please send us a copy of your sellers permit</i>
MN <sup>15</sup>	_____	WI <sup>27</sup>	_____

**\*NY has a separate form. Please see pages 5-7.**

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be a part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the city or state.

**Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.**

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Title: \_\_\_\_\_  
(Owner, Partner or Corporate Officer)

**PsPrint Account Email (Required):** \_\_\_\_\_

*For Internal Use Only*  
Acct Number: \_\_\_\_\_



## INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

**To Seller's Customers:** In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

**Caution to Seller:** In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

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### Notes:

1. **Alabama:** Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. **Arizona:** This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
3. **California:**
  - A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
  - B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.
  - C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.
  - D. A valid resale certificate is effective until the issuer revokes the certificate.
4. The state of **Colorado, Hawaii, Illinois, and New Mexico** do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
5. **Connecticut:** This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and regulations and administrative pronouncements pertaining to resale certificates.
6. **District of Columbia:** This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
7. **Florida:** The Department will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate-Multijurisdiction. However, the use of this uniform certificate must be used in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of rule SUT FAC 12A-1.039.
8. **Georgia:** the purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.
9. **Hawaii** allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
10. **Illinois**
  - A. Is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.
  - B. The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.
  - C. "Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine if the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge purchaser tax.
  - D. While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.
11. **Kentucky:**
  - A. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
  - B. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
  - C. The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
12. **Maine** does not have an exemption on sales of property for subsequent lease or rental.

13. **Maryland:** This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland registration, exemption and direct pay numbers may be verified on the website of the Comptroller of the Treasury at [www.marylandtaxes.com](http://www.marylandtaxes.com).
14. **Michigan:** Effective for a period of three years unless a lesser period is mutually agreed to and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
15. **Minnesota:**
  - A. Does not allow a resale certificate for purchases of taxable services for resale in most situations.
  - B. Allows an exemption for items used only once during production and not used again.
16. **Missouri:**
  - A. Purchases who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.
  - B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
17. **Nebraska:** A blanket certificate is valid 3 years from the date of issuance.
18. **New Mexico:** For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale tangible personal property provided:
  - A. This certificate was not issued by the State of New Mexico;
  - B. The buyer is not required to be registered in New Mexico; and
  - C. The buyer is purchasing tangible personal property for resale or incorporations as an ingredient or component part into a manufactured product.
19. **North Carolina:** This certificate is not valid as an exemption certificate or if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.
20. **Ohio:**
  - A. The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
  - B. In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
21. **Oklahoma** would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-:65-7-6 is:
  - A. Sales tax permit information may consist of:
    - (i) A copy of the purchaser's sales tax permit; or
    - (ii) In lieu of a copy of the permit, obtain the following:
      - (I) Sales tax permit number; and
      - (II) The name and address of the purchaser;
  - B. A statement that the purchaser is engaged in the business of reselling the articles purchased;
  - C. A statement that the articles purchased are purchased for resale;
  - D. The signature of the purchaser or a person authorized to legally bind the purchaser; and
  - E. Certification on the face of the invoice, bill or sales slip or on separate letter that said purchaser is engaged in reselling the articles purchased.

Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
22. **Pennsylvania:** This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.
23. **Rhode Island** allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.
24. **South Dakota:** Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
  - A. The service is purchased for or on behalf of a current customer;
  - B. The purchaser of the service does not use the service in any manner; and
  - C. The service is delivered or resold to the customer without any alteration or change.
25. **Texas:** Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
26. **Washington:** Resale certificates will be replaced by reseller permits issued by Department of Revenue, effective January 1, 2010.
27. **Wisconsin** allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.



# Resale Certificate

**To Purchasers and Sellers:  
Read Instructions on Back  
Carefully Before Issuing or  
Accepting this Certificate**

- This certificate cannot be used by contractors to purchase materials and supplies.
- This certificate cannot be used to purchase motor fuel or diesel motor fuel.

## Seller Information - please type or print

Last name		First name and middle initial	
Mailing address (number and street or rural route)			
City, village or post office		State	ZIP code

You must collect tax on all taxable sales of property or services unless the purchaser gives you a property completed exemption document no later than 90 days after the date of sale. You must keep the certificate for at least three years as explained in the instructions.

## Purchaser Information

### Part 1 - I certify that:

- I have a New York State Certificate of Authority, no. \_\_\_\_\_, authorizing me to collect New York State and local sales tax, and that this certificate has not expired, or been suspended or revoked.  
(Enter your certificate of authority number)
- I am principally engaged in the business of \_\_\_\_\_

### Part 2 - Check all that apply:

I am registered as a-

- temporary vendor** and this is a **single purchase** certificate. My certificate of authority expires on \_\_\_\_/\_\_\_\_/\_\_\_\_
- vendor, show vendor or entertainment vendor**, and this is a  **single purchase certificate**  **blanket certificate**.

I am purchasing:

- tangible personal property (other than motor fuel or diesel motor fuel) for resale in its present form or as a physical component part of tangible personal property; or
- tangible personal property (other than motor fuel or diesel motor fuel) for use in performing taxable services, and 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 service in conjunction with the performance of the service; or
- a service for resale, including the servicing of tangible personal property held for sale.

### Part 3 - I understand that:

- I **may not** use this certificate to purchase items or services that are not for resale.
- If I purchase tangible personal property or services without paying tax, and I use or consume the tangible personal or services myself, I must report and pay the use tax with my sales tax return for the period in which the property or services are used or consumed.
- I will incur tax liabilities, in addition to penalty and interest, for any misuse of this certificate.

Please type or print

Purchaser's name as it appears on the certificate of authority		Name of owner, partner, member, or officer of corporation, authorizing the purchase(s)	
Street address		Signature	
City	State	ZIP code	Title
		Date	

**Substantial penalties will result from misuse of this certificate**

## Instructions

Form ST-1 20, *Resale Certificate*, is a sales tax exemption certificate. Only a purchaser who has a valid Certificate of Authority issued by the NYS Tax Department may use this form. The purchaser must present a properly completed Resale Certificate to the seller to claim exemption from tax for purchases of tangible personal property (other than motor fuel or diesel motor fuel) or services, that they will resell or transfer to the customer. (See items A, B and C on certificate.)

When property or services intended for resale are purchased tax exempt with a Resale Certificate, but are later used or consumed by the purchaser rather than resold, use tax is due on the purchase price. When manufacturers, processors, or assemblers convert to personal use, the same kind of products (items) as those they sell in the regular course of business, the basis of tax is the normal selling price of the product, rather than the cost.

**As** a purchaser, a vendor, other than a temporary vendor,\* may file a blanket resale certificate with the seller to cover all purchases of the same general type of property or service purchased for resale. However, each purchase invoice based on a blanket Resale Certificate must show the purchaser's name, address and Certificate of Authority identification number.

### Limitation on use

Contractors cannot use this certificate. They must either:

- issue Form ST- 1 20. 1, *Contractors 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

If you intentionally issue a fraudulent exemption certificate, you will become liable for penalties and interest, in addition to the sales tax initially due. Some penalties that apply:

- 100% of the tax due
- \$50 for each fraudulent exemption certificate issued
- a misdemeanor. penalty consisting of fines not to exceed \$10,000 for an individual or \$20,000 for a corporation
- loss of your Certificate of Authority

\* The term *temporary vendor* was added to the. Tax Law September 1, 1994. It is defined as 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.

### To the Seller

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, or we will deem the sale to have been taxable. 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.

Your failure to collect sales and compensating use tax because you accepted an improperly completed exemption certificate makes you, the seller, personally liable for the tax, plus any penalty and interest due. If you are given a properly completed New York State exemption document, you will not be responsible if the purchaser misuses the certificate unless you know about the misuse.

**You must keep this exemption 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. You must also maintain a method of associating an exempt sale made to a customer with the exemption certificate you have on file from that customer.

**Caution:** You must have a valid New York State Certificate of Authority to sell any taxable tangible personal property or service (or to buy or sell for resale). If you engage in these transactions without possessing a valid Certificate of Authority, besides the criminal penalties imposed, you will be subject to a 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.

### Need Help?

**For Information, forms or publications**, call the Business Tax Information Center at 1 800 972-1233. The call is toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. For information, you can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581. For forms or publications, you can also call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

**Telephone assistance is available from 8-30 a.m. to 4:25 p.m., Monday through Friday.**

**Hotline for the Hearing and Speech Impaired** - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling 1 800 634-21 10 toll free from anywhere in the U.S. (including Alaska and Hawaii) and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**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, please call the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

**EXEMPT ORGANIZATION CERTIFICATION**

VENDOR		EXEMPT ORGANIZATION
	NAME	
	AND	
	ADDRESS	

THIS CERTIFICATION IS ACCEPTABLE IF THE PURCHASER HAS ENTERED ALL INFORMATION REQUIRED.

CERTIFICATE NUMBER  
**EX -**

THE UNDERSIGNED HEREBY CERTIFIES THAT THE ORGANIZATION NAMED ABOVE HAS RECEIVED AN EXEMPT ORGANIZATION CERTIFICATE AND IS EXEMPT FROM STATE AND LOCAL TAXES ON ALL ITS PURCHASE.

SIGNATURE OF OFFICER	TITLE	DATE

**INSTRUCTIONS FOR USE OF CERTIFICATION**

An Exempt Organization Certification (ST-119.1) must be presented to your vendor at the time the original purchase is made. For subsequent purchases from the same vendor, the exempt organization's name, address and certificate number on the sales slip or billing invoice are sufficient.

Exempt Organization Certifications should be retained by vendors for at least three years after the last date property or services were sold to the organization tax-free. The certification shall be considered part of any order given to the vendor and shall remain in force until revoked.

A supply of ST-119.1 may be obtained at any state District Office or from the main office of the Sales Tax Bureau, State Campus, Albany, New York 12226. Private reproduction of ST-119.1 may be made without prior permission from the Sales Tax Bureau.