New York State Department of Taxation and Finance

New York State and Local Sales and Use Tax

Exempt Use Certificate

ST-121

(1/11)

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

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

Name of seller			Name of purchaser		
B&C INDUSTRIES LLC					
Street address			Street address		
55 ONDERDONK AVE					
City	State	ZIP code	City	State	ZIP code
RIDGEWOOD	NY	11385			

Mark an ***X*** in the appropriate box: ☐ Single-purchase certificate ☒ Blanket certificate

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

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

Part 1 — Exemptions related to production

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

☐ **A.** Machinery and equipment, parts, tools, and supplies used or consumed in the production of tangible personal property for sale or in the production of gas, electricity, refrigeration, or steam, for sale. Enter *Certificate of Authority* number here _____

☐ **B.** Tangible personal property used or consumed in the production of a film for sale. Enter *Certificate of Authority* number here _____

☐ **C.** Tangible personal property used or consumed in providing telecommunications or Internet access services for sale. Enter *Certificate of Authority* number here _____
If you are engaged exclusively in providing Internet access services for sale, a *Certificate of Authority* is not required when claiming this exemption; however, if you have a *Certificate of Authority,* enter the number in the space provided.

☐ **D.** Machinery, equipment, or other tangible personal property (including parts, tools, and supplies) used or consumed by television or radio broadcasters in the production or transmission of live or recorded programs which are used by the broadcaster for specified purposes. Enter *Certificate of Authority* number here _____

☐ **E.** Purchases of gas or electricity or gas or electric service used to provide gas or electric service consisting of operating a gas pipeline, an electric transmission line, or a gas or electric distribution line. Enter *Certificate of Authority* number here _____

☐ **F.** Purchases of the following used or consumed in the production of tangible personal property (or a film, regardless as to the means by which the film is conveyed) for sale (mark an ***X*** in one or more boxes):

☐ fuel ☐ gas ☐ electricity

☐ refrigeration ☐ steam

☐ gas, electric, refrigeration, or steam service

Enter *Certificate of Authority* number here _____

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

☐ **G.** Purchases of the following used or consumed in the production of gas, electricity, refrigeration, or steam for sale (mark an ***X*** in one or more boxes):

☐ fuel ☐ gas ☐ electricity

☐ refrigeration ☐ steam

☐ gas, electric, refrigeration, or steam service

Enter *Certificate of Authority* number here _____

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

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

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

☐ **H.** Installing, repairing, maintaining, or servicing qualifying property listed in Part 1, items A through D. Please indicate the type of qualifying property being serviced by marking an ***X*** in the applicable box(es):
A ☐ **B** ☐ **C** ☐ **D** ☐

☐ **I.** Producing, fabricating, processing, printing, and imprinting, including editing, dubbing, and mixing, qualifying property listed in Part 1, items B and D. Please indicate the type of qualifying property being serviced by marking an ***X*** in the applicable box(es): **B** ☐ **D** ☐

☐ **J.** Removal of waste material from a facility regulated by the Department of Environmental Conservation (DEC) as either a transfer station or as a construction and demolition debris processing facility.

Part 3 — Other exemptions

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

☐ **K.** Tangible personal property used in research and development.

☐ **L.** Purchases of the following used in research and development (mark an ***X*** in one or more boxes):

- ☐ gas
- ☐ electricity
- ☐ refrigeration
- ☐ steam
- ☐ gas, electric, refrigeration, or steam service

☒ **M.** Cartons, containers, and other wrapping and packaging materials and supplies that are actually transferred to the purchaser.

☐ **N.** Certified enhanced emissions inspection equipment for testing and inspecting motor vehicles. **Enter** your inspection station license number here

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☐ **O.** Commercial vessels (including certain property and services).

☐ **P.** Commercial aircraft (including certain machinery and equipment) and flight simulators purchased by commercial airlines.

☐ **Q.** Commercial fishing vessels (including certain property).

☐ **R.** Pollution control equipment.

☐ **S.** Tangible personal property (including lubricants) used in the services of maintenance, service, repair, or installation performed on any aircraft by such person providing such service.

Purchases described in item T are subject to New York City local sales tax.

☐ **T.** Machinery and equipment used directly and predominantly in loading, unloading, and handling cargo at a qualified marine terminal facility in New York City.

☐ **U.** Other — Describe exempt use and identify the section of the Tax Law covering this exemption *(see instructions)*.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Type or print name and title of owner, partner, or authorized person of purchaser	
Signature of owner, partner, or authorized person of purchaser	Date prepared