

**Certification of Federal Universal Service Fund
Exemption Calendar Year: 2024**

Customer Legal Name: _____

499 Filer ID Number: _____

Customer Address: _____

Customer Contact Person: _____

Contact Person's Telephone Number: _____

Customer (the "Customer"), which purchases services from Voxbone SA, a subsidiary of Bandwidth Inc. ("Bandwidth"), requests an exemption from payment of any charges assessed by Bandwidth Inc. ("Bandwidth") due to contribution to the Federal Universal Service Fund ("FUSF") established by the Federal Communications Commission ("FCC"). The Customer represents and certifies as follows for the purposes of this certification (this "Certification"):

1. The Customer is: (select all that apply)

- ☐ a. a telecommunications carrier that provides interstate telecommunications service to the public for a fee;
- ☐ b. a private service provider that offers interstate telecommunications to others for a fee on a non-common carrier basis;
- ☐ c. a provider that offers interconnected VoIP service.

2. The Customer is acquiring services from Voxbone SA, a subsidiary of Bandwidth, for resale to third party customers; i.e., not for its own internal use.

3. The Customer incorporates the services purchased from Voxbone SA, a subsidiary of Bandwidth, into the Customer's own interstate telecommunications or interconnected VoIP service offering(s).

4. The Customer contributes directly to the FUSF support mechanisms on its sales of (select all that apply):

- ☐ a. interstate telecommunications services to end users;
- ☐ b. interconnected VoIP services to end users.

5. The Customer has filed a Telecommunications Reporting Worksheet (FCC Form 499) with the Universal Service Administrator and will continue to file such Worksheets or other documentation as required by the FCC.

6. The Customer acknowledges that Bandwidth may provide a copy of this Certification to the Universal Service Administrator, the FCC, state regulatory authorities, legal counsel, or an auditor.

7. The Customer acknowledges that Bandwidth's determination of exemption will be based upon the information provided by the Customer in this Certification. In the event Bandwidth exempts the Customer from the payment of FUSF related charges (in whole or in part) based upon the information, representations and certifications contained in this Certification, and Bandwidth thereafter determines that the exemption was granted based upon the Customer's false, inaccurate, or erroneous information, then Bandwidth may bill the Customer, and the Customer will pay, for the FUSF related charges that were not billed as the result of the exemption, plus applicable late fees. Accordingly, if the Customer does not provide accurate or timely information to Bandwidth, the Customer may be responsible for payment to both Bandwidth and the Universal Service Administrator for contribution to Universal Service support mechanisms. Furthermore, the Customer agrees to indemnify and hold harmless Bandwidth from any and all claims arising from any breaches of the information, representations or certifications made hereunder.
8. If, at any time, the Customer's information, representations or certifications made hereunder are no longer accurate, the Customer will notify Bandwidth within thirty (30) calendar days by completing and submitting a new Certification form or written request to cancel this Certification. Otherwise, this Certification will remain in effect during 2024 in its entirety. Customer understands and agrees that in the event Customer's representations or certifications made hereunder are no longer accurate and a new Certification form or cancellation of this Certification occurs within the calendar year of 2024, such changes will apply prospectively only and Bandwidth shall have no obligation to either retroactively charge or credit any FUSF fees that may be affected by such changes to this certification.
9. The individual named below is a representative of the Customer and is duly authorized by the Customer to make the representations and certifications contained herein on behalf of the Customer.

I certify under penalty of perjury that the Customer is purchasing service(s) for resale, and that the Customer is incorporating the purchased services into its own offerings which are, at least in part, U.S. telecommunications or interconnected Voice over Internet Protocol services. I also certify under penalty of perjury that Customer either directly contributes or has a reasonable expectation that another entity in the downstream chain of resellers directly contributes to the FUSF support mechanisms on the assessable portion of revenues from service offerings that incorporate the purchased services.

BY EXECUTING THIS CERTIFICATION, CUSTOMER CERTIFIES THAT **ANY AND ALL SERVICES** PROVIDED BY VOXBONE SA, A SUBSIDIARY OF BANDWIDTH, THAT ARE INCLUDED FOR BILLING PURPOSES IN THE ACCOUNT NUMBERS IDENTIFIED BELOW FULLY MEET THE EXEMPTION ELIGIBLE PROVISIONS ESTABLISHED BY THE FCC. CUSTOMER FURTHER CERTIFIES THAT IN THE EVENT ANY PORTION OF THE SERVICES PROVIDED BY VOXBONE SA, A SUBSIDIARY OF BANDWIDTH, WHICH ARE INCLUDED FOR BILLING PURPOSES IN THE ACCOUNT NUMBERS IDENTIFIED BELOW DO NOT FULLY MEET THE EXEMPTION ELIGIBLE PROVISIONS ESTABLISHED BY THE FCC THAT CUSTOMER MUST NOTIFY BANDWIDTH THAT SUCH SERVICES SHOULD BE ASSESSED BY BANDWIDTH SEPARATELY FROM OTHER SERVICES SUBJECT TO THIS CERTIFICATION.

Authorized by:
Name (Print): _____
Title (Print): _____
Date: _____

Billing Account Number and Provisioning Account Numbers to which this Certification applies:

Billing Account Number and/or Identification Name: _____

Provisioning Account Information:

- ☐ a. All Provisioning Account Numbers associated with Billing Account Number listed above.
- ☐ b. Only the Provisioning Account Numbers listed in Table A below.
- ☐ c. All Provisioning Account Numbers associated with Billing Account Number listed above **except** those listed in Table A below.

Table A.

Signature:

Email:



Federal Excise Tax Exemption Certificate

The undersigned hereby certifies that the service furnished by Supplier is exempt from the Federal Excise Tax on Communications and Facilities imposed by Internal Revenue Code (IRC) Section 4251 because the undersigned is exempt under IRC Section 4253 for such reason as marked below (check one). The undersigned agrees to notify Supplier in writing when the claimed status no longer applies.

- ☐ A nonprofit hospital referred to in IRC Section 170 (b)(1)(A)(ii) which is exempt from income tax under Section 501 (a).
- ☐ A nonprofit educational organization described in IRC Section (170) (b)(1)(A)(ii) which is exempt from income tax under Section 501 (a).
- ☐ A School which is operated as an activity of an organization described in IRC Section 501(c)3 which is exempt from income tax under Section 505(a), and operates as described in IRC Section 4253 (j).
- ☐ The U.S. government, government of a State, political subdivision of a state or of the District of Columbia.
- ☐ The American Red Cross or an international organization described in Internal Revenue code Sections 7701 (a)(18) and 4253 (c).
- ☐ A news service company of the type referred to in Internal Revenue Code Section 4253 (b).
- ☐ Diplomatic, consular or other officers of foreign governments temporarily residing in the United States who are nationals of the foreign country on a diplomatic mission.
- ☐ All telecommunications services purchased from supplier are for resale purposes in the normal course of our business. The service will be used exclusively in the rendering of communications services upon which tax is imposed by IRC Section 4251. It is understood that no tax will be collected by Supplier on charges for said service and that it will be the responsibility of the undersigned to collect such tax as may be due from its customers.
- ☐ The service, which is defined in Section 4252 (b)(2), is for use by a common carrier, telephone or telegraph company, or radio broadcasting station or network in the conduct of its business as such.

Billing Account Number and Provisioning Account Numbers to which this Certification applies (BLANK or "ALL" not sufficient; account numbers are located on your invoice):

Billing Account Number: BW- _____

Provisioning Account Number(s): _____

FOR THIS CERTIFICATE TO BE VALID YOU MUST CHECK ONE OF THE ABOVE BOXES, PROVIDE APPLICABLE ACCOUNT NUMBER(S), SIGN AND DATE THE CERTIFICATE AND PROVIDE AN EFFECTIVE DATE. ANY MODIFICATIONS TO THE ABOVE WILL RENDER THE CERTIFICATE NULL AND VOID.

THE EXEMPT STATUS OF THE UNDERSIGNED IS EFFECTIVE AS OF _____

Customer: _____ FEDERAL TAX I.D. _____

I declare under the penalties of the laws of the appropriate jurisdiction that this certificate has been examined by me and to the best of my knowledge and belief is a true, correct and accurate certificate.

Signature

Title

Date



bandwidth

Certification of Reseller Exemption from Collection and Remittance of 911/E911 Surcharges by Bandwidth

Customer Legal Name: _____

Customer Address: _____

Customer Contact Person: _____

Contact Person's Phone Number: _____

Contact Person's Email Address: _____

Customer hereby represents and warrants that it is a reseller of Bandwidth Inc.'s ("Bandwidth") services and will be responsible for the collection and remittance of all applicable 911 and E911 state and local regulatory taxes, fees and surcharges (collectively "911 Surcharges") associated with its resale of Bandwidth's services. Customer therefore requests that Bandwidth refrain from collecting and remitting 911 Surcharges from Customer based on Customer's submission of this Certification. Customer shall be responsible to provide any additional proof that may be deemed necessary to support or demonstrate Customer's representations herein upon request. Customer certifies its ability to collect and remit all applicable 911 Surcharges on the following basis:

1. For all applicable states in the table below, Customer must provide the Customer's 911 Surcharge authorization, license, or registration number for each state in the space provided, and/or attach other documentation that is Customer's basis for asserting exemption from Bandwidth's collection of 911 Surcharges from Customer.

State	Exemption #	State	Exemption #	State	Exemption #
Alabama/AL		Kentucky/KY		North Dakota/ND	
Alaska/AK		Louisiana/LA		Ohio/OH	
Arizona/AZ		Maine/ME		Oklahoma/OK	
Arkansas/AR		Maryland/MD		Oregon/OR	
California/CA		Massachusetts/MA		Pennsylvania/PA	
Colorado/CO		Michigan/MI		Rhode Island/RI	
Connecticut/CT		Minnesota/MN		South Carolina/SC	
Delaware/DE		Mississippi/MS		South Dakota/SD	
District of Columbia/DC		Missouri/MO		Tennessee/TN	
Florida/FL		Montana/MT		Texas/TX	
Georgia/GA		Nebraska/NE		Utah/UT	
Hawaii/HI		Nevada/NV		Vermont/VT	
Idaho/ID		New Hampshire/NH		Virginia/VA	
Illinois/IL		New Jersey/NJ		Washington/WA	
Indiana/IN		New Mexico/NM		West Virginia/WV	
Iowa/IA		New York/NY		Wisconsin/WI	
Kansas/KS		North Carolina/NC		Wyoming/WY	

2. Customer acknowledges that Bandwidth may provide a copy of this Certification to applicable governmental authorities, Bandwidth's legal counsel, and/or Bandwidth's auditors without Customer's permission and without notifying Customer. Customer acknowledges that Bandwidth also may provide a copy of this Certification pursuant to subpoena, or other compulsory process, without Customer's permission and without notifying Customer.
3. Customer acknowledges that Bandwidth's determination of Customer's exemption from the collection and remittance of 911 Surcharges by Bandwidth will be based upon the information provided by the Customer in this Certification. Customer shall indemnify and hold harmless Bandwidth from any and all claims and demands arising from any information, representations, or certifications made by Customer related to 911 Surcharge(s). Bandwidth shall not be liable for any 911 Surcharge(s) not collected and/or remitted by Customer for any reason.
4. If, at any time, Customer's information, representations, and/or certifications are no longer accurate, Customer must notify Bandwidth within fourteen (14) calendar days by completing and submitting a new Certification form.
5. Customer's representative identified in this Certification shall be duly authorized by Customer to make the representations and certifications contained herein on behalf of Customer.
6. This Certification shall be submitted in the electronic format provided, and subsequent notifications concerning it should be submitted to taxexemptions@bandwidth.com.
7. This Certification incorporates the terms of all agreements the Customer has with Bandwidth.

BY EXECUTING THIS CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER IS SOLELY RESPONSIBLE FOR THE COLLECTION AND REMITTANCE OF ALL APPLICABLE 911 SURCHARGES ASSOCIATED WITH THE SERVICES PROVIDED TO CUSTOMER BY BANDWIDTH, AS IDENTIFIED FOR BILLING PURPOSES BY THE ACCOUNT NUMBERS LISTED BELOW.

By: Name (Print):

Signature:

Title (Print):

Date:

Billing Account Number and Provisioning Account Numbers to which this Certification applies (BLANK or "ALL" not sufficient; account numbers are located on your invoice):

- Billing Account Number: BW- _____
- Provisioning Account Number(s):

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____



Regulatory Fee Surcharge Resale Certificate (PUC Fees, TRS, and DEAF Surcharges)

This is to certify that the services provided by the named business listed above are being resold to end-users by the company listed below. The undersigned certifies that all applicable Regulatory Fees and Surcharges are being billed to the end-user. The undersigned agrees to notify the provider of services in writing when the tax exemption changes or ceases to exist. The undersigned further certifies that the exemption claimed is allowable under applicable laws.

Check Applicable states and provide each Telecommunications Regulatory Tax I.D. or registration number.

State	Tax ID or Registration #	State	Tax ID or Registration #
Alabama		Missouri	
Alaska		Montana	
Arizona		Nebraska	
Arkansas		Nevada	
California		New Hampshire	
Colorado		New Mexico	
Connecticut		North Carolina	
Delaware		North Dakota	
Florida		Oklahoma	
Georgia		Oregon	
Hawaii		Pennsylvania	
Idaho		Rhode Island	
Illinois		South Carolina	
Indiana		South Dakota	
Iowa		Utah	
Kentucky		Virginia	
Louisiana		Washington	
Maine		West Virginia	
Minnesota		Wisconsin	
Mississippi		Wyoming	

Billing Account Number and Provisioning Account Numbers to which this Certification applies (BLANK or "ALL" not sufficient; account numbers are located on your invoice:

Billing Account Number: BW- _____

Provisioning Account Number(s): _____

Purchaser's Name: _____

Federal Tax ID Number: _____

Exemption Effective Address: _____

Street City State Zip

BY EXECUTING THIS CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER IS SOLELY RESPONSIBLE FOR THE COLLECTION AND REMITTANCE OF ALL APPLICABLE TAXES, FEES, AND SURCHARGES ASSOCIATED WITH THE SERVICES PROVIDED TO CUSTOMER BY BANDWIDTH, AS IDENTIFIED FOR BILLING PURPOSES BY THE ACCOUNT NUMBERS LISTED BELOW.

Customer's Authorized Signature: _____

(Owner, Partner, Corporate Officer or Authorized Representative)

Title

Date



UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE -MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale / exemption certificate for sales and use tax, subject to the notes on pages 3-5. The issuer (may also be referred to as Customer or Purchaser) has the sole responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to: Bandwidth, Inc.

I certify that Customer (issuer):

is engaged as a

Wholesaler

Manufacturer

Lessor (See Pg. 3-5)

Retailer

Seller (California)

Other (Specify) _____

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

Description of business: _____

General description of tangible property or taxable services to be purchased from Bandwidth Inc.: _____

State	State Registration or ID Number of Purchaser	State	State Registration or ID Number of Purchaser
AL ¹		MO ¹⁶	
AR		NE ¹⁷	
AZ ²		NV	
CA ³		NJ	
CO ⁴	Provide state specific form.	NM ^{4, 18}	Provide state specific form.
CT ⁵		NC ¹⁹	
DC ⁶		ND	
FL ⁷	Provide state specific form.	OH ²⁰	
GA ⁸		OK ²¹	
HI ^{4,9}	Provide state specific form.	PA ²²	
ID		RI ²³	
IL ^{4,10}	Provide state specific form.	SC	
IA		SD ²⁴	
KS		TN	
KY ¹¹	Provide state specific form.	TX ²⁵	
ME ¹²		UT	
MD ¹³		VT	
MI ¹⁴		WA ²⁶	Provide state specific form.
MN ¹⁵		WI ²⁷	

Billing Account Number and Provisioning Account Numbers to which this Certification applies (BLANK or “ALL” not sufficient; account numbers are located on your invoice):

- Billing Account Number: BW- _____
- Provisioning Account Number(s):

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

BY EXECUTING THIS CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER IS SOLELY RESPONSIBLE FOR THE COLLECTION AND REMITTANCE OF ALL APPLICABLE TAXES, FEES, AND SURCHARGES ASSOCIATED WITH THE SERVICES PROVIDED TO CUSTOMER BY BANDWIDTH, AS IDENTIFIED FOR BILLING PURPOSES BY THE ACCOUNT NUMBERS LISTED BELOW.

Customer’s Authorized Signature: _____

Title: _____

Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX EXEMPTION CERTIFICATE

To Customers (may also be referred to issuer or Purchaser or Buyer):

In order to comply with most state and local sales tax law requirements, the Seller (may also be referred to as Bandwidth or recipient) must have in its files a properly executed exemption certificate from all of its customers (Buyers) who claim a sales/ use 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 purchases tax free for a reason for which this form does not provide, the Buyer should send the Seller its special certificate or statement in order to determine if Seller will accept any such special certificate or statement in lieu of this certificate.

State Specific 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:**
 - 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).
 - 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 of an item manufactured for resale in the regular course of business.
 - 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.
 - A valid resale certificate is effective until the issuer revokes the certificate.
4. **Colorado, Hawaii, Illinois, and New Mexico:** these states 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. **DC:** As of November 1, 2017, the District of Columbia has not accepted the Multistate Tax Commission's Uniform Sales and Use Tax Exemption/Resale Certificate Multijurisdictional for tax-exempt purchases for resale.
7. **Florida:** Allows the Multistate Tax Commission's Uniform Sales and Use Tax Exemption/Resale Certificate - Multijurisdictional for tax-exempt purchases for resale; however, the selling dealer must also obtain a resale authorization number from the Florida Department of Revenue at floridarevenue.com/taxes/certificates, or by calling 877-357-3725, and entering the purchaser's Florida Annual Resale Certificate number.
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:** Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch. I, Sec. 130.1405. Illinois does not have an exemption for 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. 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. "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 whether the purchaser 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 the purchaser tax. 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:**
 - Kentucky does not permit the use of this certificate to claim resale exclusion for the purchase of a taxable service.
 - 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).
 - 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:** This state does not have an exemption for 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.
14. **Michigan:** This certificate is effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. It covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
15. **Minnesota:**
 - Minnesota does not allow a resale certificate for purchases of taxable services for resale in most situations.
 - Minnesota allows an exemption for items used only once during production and not used again.
16. **Missouri:**
 - Purchasers 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.
 - 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 for 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 of tangible personal property provided:
 - this certificate was not issued by the State of New Mexico;
 - the buyer is not required to be registered in New Mexico; and
 - the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component of a manufactured product.
19. **North Carolina:** This certificate is not valid as an exemption certificate 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:**
 - 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.
 - 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:** 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:

- Sales tax permit information may consist of:
 - A copy of the purchaser's sales tax permit; or
 - In lieu of a copy of the permit, obtain the following:
 - Sales tax permit number; and
 - The name and address of the purchaser;
- A statement that the purchaser is engaged in the business of reselling the articles purchased;
- A statement that the articles purchased is purchased for resale;
- The signature of the purchaser or a person authorized to legally bind the purchaser; and
- 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:** Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. It does 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:
 - The service is purchased for or on behalf of a current customer;
 - The purchaser of the service does not use the service in any manner; and
 - 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:**
 - Blanket resale certificates must be renewed at intervals not to exceed four years;
 - This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
 - Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.
27. **Wisconsin:** 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.



**Gross Receipts Tax/ Surcharges
Resale Certificate Valid only for the following states**

State Tax Registration or Permit Number:

California (1) U____C	New York (2): Provide state specific form.
District of Columbia	Nevada
Florida: Provide state specific form.	New Mexico
Hawaii	North Dakota
Indiana	Oregon
Kentucky	Rhode Island
Maryland	Texas (3)
Montana	Utah (4)

- 1) Applicable to ULTS, DEAF, CHCF, Teleconnect, CASF and CPUC
- 2) Applicable to New York Municipal Utility Gross Receipts
- 3) Applicable to Utility Gross Receipts Assessment
- 4) Applicable to Municipal Telecommunications License Tax

Issued to Seller Bandwidth Inc. by Customer _____ who hereby affirms Customer is registered with the above State and that products or services purchased are purchased for resale, either wholesale or retail, in the normal course of the Customer's business. All products and service purchased from Bandwidth Inc. related to the accounts listed below fall under this certificate. The issuer (has the sole responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Billing Account Number and Provisioning Account Numbers to which this Certification applies (BLANK or "ALL" not sufficient; account numbers are located on your invoice):

- Billing Account Number: BW- _____
- Provisioning Account Number(s):

_____	_____
_____	_____
_____	_____

Customer Name: _____

Federal Tax ID: _____

Customer Address: _____
Street
City
State
Zip

BY EXECUTING THIS CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER IS SOLELY RESPONSIBLE FOR THE COLLECTION AND REMITTANCE OF ALL APPLICABLE TAXES, FEES, AND SURCHARGES ASSOCIATED WITH THE SERVICES PROVIDED TO CUSTOMER BY BANDWIDTH, AS IDENTIFIED FOR BILLING PURPOSES BY THE ACCOUNT NUMBERS LISTED BELOW.

Customer's Authorized Signature:

(Owner, Partner, Corporate Officer, or Authorized Representative)	Title	Date
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Eligible State Universal Service Fund Surcharge Exemption Certificate

Check applicable states and provide each state registration number adjacent to applicable states.

State	USF Registration #	State	USF Registration #
Alaska		Missouri	
Arizona		Nebraska	
Arkansas		Nevada	
Colorado		New Mexico	
District of Columbia		Oklahoma	
Georgia		Oregon	
Idaho		South Carolina	
Illinois		Texas	
Indiana		Utah	
Kansas		Vermont	
Maine		Wisconsin	
Maryland		Wyoming	
Michigan			

Is purchasing telecommunications and/or Voice over Internet Protocol ("VoIP") services for resale to end-users in the above checked State(s) and accepts responsibility for remitting universal service fund surcharges on these services, where applicable, directly to the State(s).

Is purchasing telecommunications services and is a state, county, municipal or other government agency; or is a public school district or; is a public institution of higher learning.

I further certify that if any telecommunications and/or VoIP service so purchased tax-free is used or consumed by Customer as to make it subject to tax, Customer will pay the tax directly to the proper taxing authority. The Customer has the sole responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Billing Account Number and Provisioning Account Numbers to which this Certification applies (BLANK or "ALL" not sufficient; account numbers are located on your invoice):

Billing Account Number: BW-_____

Provisioning Account Number(s) _____

BY EXECUTING THIS CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER IS SOLELY RESPONSIBLE FOR THE COLLECTION AND REMITTANCE OF ALL APPLICABLE TAXES, FEES, AND SURCHARGES ASSOCIATED WITH THE SERVICES PROVIDED TO CUSTOMER BY BANDWIDTH, AS IDENTIFIED FOR BILLING PURPOSES BY THE ACCOUNT NUMBERS LISTED BELOW.

Customer's Authorized Signature: _____

(Owner, Partner, Corporate Officer, or Authorized Representative)

Title

Date

Customer Name: _____

Federal Tax ID Number: _____

Customer Address: _____



Sales Tax Exemption Certificate Multi - Jurisdiction

See page 2 for instructions

Last Name or Business Name		First Name		Middle Initial
Address				
City		State	ZIP	
I Certify That				
Name of Firm (Buyer)				
Address				
City		State	ZIP	
Qualifies As (Check each applicable item)				
<input type="checkbox"/> Wholesaler <input type="checkbox"/> Retailer <input type="checkbox"/> Manufacturer <input type="checkbox"/> Charitable or Religious				
<input type="checkbox"/> Political Subdivision or Governmental Agency <input type="checkbox"/> Other (Specify)				
If Other, specify here				
1) and is registered with the below listed states and cities within which your firm would deliver purchases to us which are for resale or lease by us in the normal course of our business which is <input type="text"/> or				
2) that such purchases are exempt from payment of sales or use tax in such states and cities because our buyer is:				
<input type="checkbox"/> Political Subdivision or Governmental Agency <input type="checkbox"/> Charitable or Religious <input type="checkbox"/> Otherwise Exempt By Statute (Specify)				
If Otherwise Exempt By Statute, specify here				
City or State	State Registration or ID Number	City or State	State Registration or ID Number	
City or State	State Registration or ID Number	City or State	State Registration or ID Number	
City or State	State Registration or ID Number	City or State	State Registration or ID Number	
If the list of states and cities is more than six(6), attach a list to this certificate. I further certify that if any property so purchased tax free is used or consumed by the firm as to make it subject to a Sale or Use Tax we will pay the tax due direct to proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be part of each order which we may hereafter give to you, unless otherwise specified, and shall be called until canceled by us in writing or revoked by the city or state.				
General Description of products to be purchased from seller				
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 (owner, Partner or Corporate Officer)		Title		Date (MM/DD/YY)

To Our Customers:

In order to comply with the majority of state and local sales tax law requirements, it is necessary that we have in our files a properly executed exemption certificate from all of our customers who claim sales tax exemption. If we do not have this certificate, we are obligated to collect the tax for the state in which the property is delivered. If you are entitled to sales tax exemption, please complete the certificate and send it to us at your earliest convenience. If you purchase tax free for a reason for which this form does not provide, please send us your special certificate or statement.

***Lessor:** A form DR0440, "Permit to Collect Sales Tax on the Rental or Lease Basis" must be completed and submitted to the Department of Revenue for approval.

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 of a type normally sold wholesale, resold, leased, rented, or utilized as an ingredient or component part of a product manufactured by the buyer in the usual course of his 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 the seller, lessor, buyer, lessee, or the representative thereof may be punished by fine, imprisonment or loss of right to issue certificates in some states or cities.

Bandwidth Inc.**Self-Collected Colorado Home Rule Cities and/or Occupation Tax Exemption Certificate**

The undersigned certifies that the telecommunications services and/or tangible personal property purchased from

_____ are exempt from city sales taxes for the following reasons indicated below.

Check applicable exemptions:
☐
☐
☐

Telecommunications services to be resold in the ordinary course of business

Tangible personal property to be resold in the ordinary course of business

Other(Cite specific statutory authority for the exemption of the tangible personal property and/or services:

Nature of Business: _____

Describe the services and/or tangible personal property purchased and its use:

To qualify for exemption from Colorado Home Rule city sales tax, list all city license/registration numbers where you are registered:

Colorado State Registration Number:					
City	License/Reg. #	City	License/Reg. #	City	License/Reg. #
Alamosa		Edgewater		Montrose	
Arvada		Englewood		Mt. Crested Butte	
Aspen		Evans		Mountain Village	
Aurora		Federal Heights		Northglenn	
Avon		Fort Collins		Parker	
Boulder		Frisco		Pueblo	
Blackhawk		Glendale		Ridgeway	
Breckenridge		Glenwood Springs		Rifle	
Brighton		Golden		Sheridan	
Broomfield		Grand Junction		Silverthorne	
Canon City		Greeley		Snowmass Village	
Carbondale		Greenwood Village		Steamboat Springs	
Castle Rock		Gunnison		Sterling	
Centennial		Gypsum		Telluride	
Central City		Lafayette		Thornton	
Cherry Hills Village		La Junta		Timnath	
Colorado Springs		Lakewood		Vail	
Commerce City		Lamar		Westminster	
Cortez		Larkspur		Wheat Ridge	
Crested Butte		Littleton		Windsor	
Dacono		Lone Tree		Winter Park	
Delta		Longmont		Woodland Park	
Denver		Louisville			
Durango		Loveland			

I declare under the penalties of the laws of the appropriate jurisdiction that this certificate has been examined by me and to the best of my knowledge and belief is a true, correct and accurate certificate.

Date _____

Purchaser _____

By _____

(Authorized Signature)

Address _____

City/State/Zip _____

**RESALE CERTIFICATE FOR GOODS
GENERAL FORM 1**

(PLEASE PRINT OR TYPE)

To Bandwidth Inc.

Name of Seller

900 Main Campus Dr.

Address of Seller

Date of this Certificate

Raleigh, NC 27606

City

State

Postal/ZIP Code

The undersigned hereby certifies the following under the penalties set forth in section 231-36, Hawaii Revised Statutes (HRS), as Purchaser or as an authorized agent or representative of the named Purchaser:

That the Purchaser is the holder of Hawaii Tax Identification No. **GE** ____ - ____ - ____ under the General Excise Tax Law and subject to the taxing jurisdiction of the State.

That the nature and character of the Purchaser's business is:

That this Certificate, until revoked by notice in writing, shall apply to all purchases of tangible personal property which the Purchaser shall purchase from the Seller named above except those orders which the Purchaser specifies by notice in writing that this Certificate does not apply.

That all of the purchases of tangible personal property to which this Certificate applies:

- ☐ are purchases for resale at retail or leases under Chapter 237, HRS; **and/or**
- ☐ are purchases for resale at wholesale under Chapter 237, HRS;

That the Purchaser, pursuant to section 237-13(2)(F)(i), HRS, and section 18-237-13-02(d)(2)(B), Hawaii Administrative Rules, shall pay to the seller the amount of any additional tax imposed upon the seller with respect to any transactions covered by this certificate.

Name of Purchaser

Signature

Address of Purchaser

Print Name of Signatory

City

State

Postal/ZIP Code

Title (Owner, Partner or Member, Officer, or Duly Authorized Agent)

Date

Seller should retain this Certificate for Seller's files. Do NOT send to the Department of Taxation.



CRT-61 Certificate of Resale

Step 1: Identify the seller

1 Name Bandwidth Inc

2 Business address 900 Main Campus Drive

Raleigh NC 27606

City State Zip

Step 2: Identify the purchaser

3 Name _____

4 Business address _____

City State Zip

5 Complete the information below. Check only one box.

- ☐ The purchaser is registered as a retailer with the Illinois Department of Revenue. _____
Account ID number
- ☐ The purchaser is registered as a reseller with the Illinois Department of Revenue. _____
Resale number
- ☐ The purchaser is authorized to do business out-of-state and will resell and deliver property only to purchasers located outside the state of Illinois. See Line 5 instructions.

Note: It is the seller's responsibility to verify that the purchaser's Illinois account ID or Illinois resale number is valid and active. You can confirm this by visiting our web site at tax.illinois.gov and using the Verify a Registered Business tool.

General information

When is a Certificate of Resale required?

Generally, a Certificate of Resale is required for proof that no tax is due on any sale that is made tax-free as a sale for resale. The purchaser, at the seller's request, must provide the information that is needed to complete this certificate.

Who keeps the Certificate of Resale?

The seller must keep the certificate. We may request it as proof that no tax was due on the sale of the specified property.

Do not mail the certificate to us.

Can other forms be used?

Yes. You can use other forms or statements in place of this certificate but whatever you use as proof that a sale was made for resale must contain

- the seller's name and address;
- the purchaser's name and address;
- a description of the property being purchased;
- a statement that the property is being purchased for resale;
- the purchaser's signature and date of signing; and
- either an Illinois account ID number, an Illinois resale number, or a certification of resale to an out-of-state purchaser.

Note: A purchase order signed by the purchaser may be used as a Certificate of Resale if it contains all of the above required information.

Step 3: Describe the property

6 Describe the property that is being purchased for resale or list the invoice number and the date of purchase.

Step 4: Complete for blanket certificates

7 Complete the information below. Check only one box.

- ☐ I am the identified purchaser, and I certify that all of the purchases that I make from this seller are for resale.
- ☐ I am the identified purchaser, and I certify that the following percentage, _____ %, of all of the purchases that I make from this seller are for resale.

Step 5: Purchaser's signature

I certify that I am purchasing the property described in Step 3 from the stated seller for the purpose of resale.

Purchaser's signature

_____/_____/_____
Date

When is a blanket certificate of resale used?

The purchaser may provide a blanket certificate of resale to any seller from whom all purchases made are sales for resale. A blanket certificate can also specify that a percentage of the purchases made from the identified seller will be for resale. In either instance, blanket certificates should be kept up-to-date. If a specified percentage changes, a new certificate should be provided. Otherwise, all certificates should be updated at least every three years.

Specific instructions

Step 1: Identify the seller

Lines 1 and 2 Write the seller's name and mailing address.

Step 2: Identify the purchaser

Lines 3 and 4 Write the purchaser's name and mailing address.

Line 5 Check the statement that applies to the purchaser's business, and provide any additional requested information.

Note: A statement by the purchaser that property will be sold for resale will not be accepted by the department without supporting evidence (e.g., proof of out-of-state registration).

Step 3: Describe the property

Line 6 On the lines provided, briefly describe the tangible personal property that was purchased for resale or list the invoice number and date of purchase.

Step 4: Complete for blanket certificates

Line 7 The purchaser must check the statement that applies, and provide any additional requested information.

Step 5: Purchaser's signature

The purchaser must sign and date the form.



Form ST-200
State Form 48843
(R12 / 8-21)

Utility Sales Tax Exemption Application
For Purchase of Metered Utility or Telecommunication Services
Reverse Side Must Also Be Completed

A. Mailing Address	B. Meter Location Address
Legal Name:	DBA (doing business as) Name:
Street/P.O. Box:	Street/P.O. Box:
City, State, ZIP:	City, State, ZIP:
Telephone Number:	Telephone Number:

C. Billing Name (a copy of the utility bill with billing name must be attached)

☐ 12 months of bills are attached ☐ 1 bill showing annual usage is attached

D. Fill In All Applicable Blanks

On the reverse side, **only** complete the Summary (Section E) and sign and date the form.

1	Indiana Taxpayer Identification Number (TID)	
2	Location (three digit location number)	
3	Social Security Number (farmers only)	
4	Federal ID Number	
5	Name of Utility Company	
6	Meter Number (only 1 meter per application)	
7	Account Number (from utility bills)	
8	Type of Energy/Utility Service (telephone, gas, electric, steam, or water)	
9	Average Monthly Bill	
10	Annual K.W.H. Cubic Feet or Gallons (used in previous calendar year)	
11	Total Hours of Operation Per Day	
12	Number of Operational Days Per Week	
13	Number of Operational Weeks Per Year	

For Department Use Only

Employee Name		Exempt %		Disposition	
User ID		NAICS Code		Issue ST-109	Yes <input type="checkbox"/> No <input type="checkbox"/>
Date		POA	Yes <input type="checkbox"/> No <input type="checkbox"/>	Audit Case #	

E. Summary

Please provide a brief overview of your operation. Explain how the utility is used.

F. Supporting Schedule (See Instructions) Utility Usage Study: Production

List all production and nonproduction equipment with the annual energy consumption with K.W.H., cubic feet, or gallons breakdown for each piece of equipment.

G. Utility Usage Study: Research & Development (R&D)

List all R&D and Non R&D equipment with annual energy consumption with K.W.H., cubic feet, or gallons breakdown for each piece of equipment.

H. Certification/Signature

I hereby certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge, that all equipment has been listed, and that the power ratings of all listed equipment have been visually verified.

Authorized Signature

Printed Name

Email

Date

Signature of Utility Study
Preparer

Printed Name

Email

Date

Instructions for Completing Form ST-200

The information requested on the ST-200 enables the Indiana Department of Revenue (DOR) to verify the exempt status of metered utility or telecommunication services.

With the submission of Form ST-200, your meter location address may be subject to an on-site inspection by DOR.

Complete a separate application for each meter and/or telephone account. Fill in all blanks. Any applications that are missing information or incomplete will be rejected thus delaying the processing of your application.

Note: The Utility Sales Tax Exemption Application can also be submitted electronically via DOR's secure e-service portal INTIME at intime.dor.in.gov.

If there are any changes in the manner in which the utility is used, changes in ownership of the business, or the addition or deletion of equipment connected to the meter (for water, gas, electricity, or steam), a new application will be required.

Section A: Mailing Address: You must apply using the legal name of the business entity. Enclose a copy of the utility bill with the legal name to expedite the application review.

Section B: Meter Location Address: Provide the location address of the meter or communication service.

Section C: Billing Name: A complete copy of the utility billings with billing name, location, meter number and account number must be attached. If this information is not available on the bill, other documentation will need to be provided. For example, a screenshot of your online utility account or correspondence from the utility company on their letterhead with the information needed. Annual utility usages must be documented. Attach either 12 months of billings or one month that has the annual usage documented, typically in a usage graph.

Section D: Fill in All Applicable Blanks: Complete all applicable information. Any missing information may delay the processing of your application.

Section E: Summary: Explain how the utility is used.

Example: For telephone service used in rendering public transportation, the supporting schedule may read 35% dispatch, 5% sales, 5% marketing, etc. Usage must total 100%.

Section F: Utility Usage Study: Production (eligible for predominate use exemption)
Businesses need to provide the following information detailing production and non-production equipment for the meter. (R&D skip to Section G)

1. List each piece of equipment connected to the meter (production and non-production equipment);
2. Explain how the equipment is used;
3. Provide the power rating of each piece of equipment;
4. List the number of hours the equipment is used;
5. Provide the total energy consumed for each piece of equipment for the previous calendar year.

Section G: Utility Usage Study: Research and Development (R&D) (not eligible for predominate use exemption)
Businesses need to provide the following information detailing the R&D and non-R&D equipment usage for the meter.

1. List each piece of equipment connected to the meter (R&D and non-R&D);
2. Explain how the equipment is used;
3. Provide the power rating of each piece of equipment;
4. List the number of hours the equipment is used;
5. Provide the total energy consumed for each piece of equipment for the previous calendar year.

Section H. Certification/Signature: Sign and date the application. If you are a representative, a Form POA-1 must be attached. If submitting via DOR's secure e-service portal INTIME, an electronic POA (ePOA) must be completed. The person who completed the utility study must sign and date the form.

Return the application to:
Indiana Department of Revenue
P.O. Box 935
Indianapolis, IN 46206-0935

For assistance, contact DOR directly via INTIME messaging at intime.dor.in.gov by selecting "Send a message" under the "All Actions" tab. Or call customer service at **317-232-2240**.

Important—Certificate not
valid unless completed.

RESALE CERTIFICATE

Check Applicable Block

Blanket



Single Purchase



I hereby certify that _____
Name of Business Address

holds a valid Sales and Use Tax Permit, Account No. _____, issued pursuant to the sales and use tax law and is engaged in the business of selling, leasing or renting, industrial processing or manufacturing the following:

I further certify that the tangible personal property, digital property, or (effective on or after 7/1/2019) taxable services enumerated in KRS 139.200(g)-(q) described herein which I shall purchase from:

Bandwidth, Inc.

Name of Seller

Address

will be resold in the regular course of business, or leased or rented, as provided by Regulation 103 KAR 28:051, or used, as provided in KRS 139.470(9), in the manufacture or industrial processing of tangible personal property or digital property which will be resold. In the event any property or service purchased under this certificate is used for any purpose other than retention, demonstration or display while holding it for sale, lease or rental in the regular course of business, it is understood that I am required by law to report and pay the tax measured by the purchase price of such product. Description of product to be purchased:

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

Authorized Signature (Owner, Partner or Corporate Officer)

Title

Date

CAUTION TO SELLER: Contractors or other persons registered under a consumer number in the 900,000 series may not issue a resale certificate for any purchase. Sellers accepting certificates from such persons will be held liable for the sales or use tax.

NOTE: Any person who makes improper use of this certificate is subject to such penalties as provided by law including the criminal provisions of KRS 139.990(1).

51A105 (7-19)



DEPARTMENT OF REVENUE
Frankfort, Kentucky 40620



Form ST-4 Sales Tax Resale Certificate

Name of purchaser _____ Account ID number or Federal ID number _____

Address _____

City/Town _____ State _____ Zip _____

Type of business in which purchaser is engaged: _____

Type of tangible personal property or service being purchased (be as specific as possible): _____

Name of vendor from whom tangible personal property or services are being purchased: _____

Bandwidth Inc.

Address	City/Town	State	Zip
900 Main Campus Dr.	Raleigh	NC	27606

I hereby certify that I hold a valid Massachusetts Vendor's Registration, issued by the Commissioner of Revenue, pursuant to Massachusetts General Laws, Chapter 64H, section 7, and that I am in the business of selling the kind of tangible personal property or services being purchased under this certificate, and that I intend to sell such property or services in the regular course of my business.

Signed under the penalties of perjury.

Signature of purchaser	Title	Date
------------------------	-------	------

Check applicable box: ☐ Single purchase certificate ☐ Blanket certificate

Notice to Vendors

1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.
2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.
3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.
4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.
5. The vendor must retain this certificate as part of his/her permanent tax records.

If you have any questions about the acceptance or use of this certificate, please contact: **Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.**

Notice to Purchasers

1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.
 2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to mass.gov/dor and click on MassTaxConnect to complete an online application for registration.
 3. This certificate must be signed by and bear the name and address of the purchaser and his/her Account ID number or Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
 4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.
 5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.
 6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.
- Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.**



Exemption Certificate

TEC
V1 3/2002

For purchases of telecommunication service
for resale by another service provider.

Date _____

This certifies that all telecommunication services purchased by the undersigned from

Name of seller Bandwidth Inc.

Address 900 Main Campud Dr. Raleigh, NC 27606

Are to be sold, and are exempt from the collection of the telecommunication excise tax. The undersigned purchaser further certifies that the services that are hereby claimed to be exempt will be resold.

Name of purchaser _____

Address _____

Signature of purchaser or authorized agent _____

1. Please maintain a copy of this certificate for your records in the event that any issues may arise regarding your exemption status.
2. Please note it is the responsibility of the telecommunication provider who is billing the end-user to collect and remit the Montana Retail Telecommunication Excise Tax to the Montana Department of Revenue.

Please provide a description of the purchase.



COMMUNICATIONS SERVICES TAX APPLICATION FOR RESALE

Name of Applicant

CST Registration Number

Number & Street Address

Taxpayer Identification Number

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Provide a detailed explanation of why you believe that your purchase of communications services are exempt from the Communications Services Tax pursuant to RSA 82-A:9. (Attach additional pages, if necessary.)

Provide a listing of businesses to whom you resell communications services.

Do you resell 100% of your purchases? ☐ Yes ☐ No

Do you use communications services for any of your own administrative purposes? ☐ Yes ☐ No

If you are reselling less than 100% provide an explanation of how you calculated the resale percentage and what the percentage is.

Under penalties of perjury, I declare that I have examined this document, and to the best of my belief it is true, correct and complete.

Signature of Authorized Representative

MMDDYYYY

Print Signatory Name & Title

Resale Certificate Number (**DRA USE ONLY**)



GENERAL INSTRUCTIONS

WHO MUST FILE

Any person who seeks exemption from collecting and remitting Communications Services Tax (CST) because such person purchases services for use as a component part of the service provided by such person to the ultimate retailer consumer shall apply for a resale number pursuant to RSA 82-A:9 and Rev 1608.01.

Any sale for resale made by a retailer shall be taxable under RSA 82-A, unless the reseller has an active reseller number from the Department and furnishes that number to the retailer in certifying that the sale to the reseller is nontaxable because of being a sale for resale.

APPLICANT IDENTIFICATION

Indicate in the spaces provided applicant's name and address, CST registration number issued by the NH DRA, taxpayer identification number [Federal Employer Identification Number (FEIN) or Social Security Number (SSN)].

REQUIRED INFORMATION

- Detailed explanation of why the applicant's purchases of communications services are exempt from communications services tax.
- List of businesses to whom applicant resells communications services.
- Provide an explanation of how the resale percentage is calculated and what the percentage is.

SIGNATURE

The application must be signed and dated by the authorized representative of the applicant.

WHERE TO FILE

Mail to:
NH DRA
PO BOX 637
Concord, NH 03302-0637

ADDRESS CHANGE

The applicant or agent must report any address changes under separate cover by filing a Form DP-144, Communications Services Tax Registration Change Request Form.

NEED FORMS?

To obtain additional forms, you may visit our website at www.revenue.nh.gov/ or call the Forms Line at (603) 230-5001.

NEED HELP?

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at www.revenue.nh.gov/ or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735- 2964.

New Mexico Taxation and Revenue Department
APPLICATION FOR NONTAXABLE TRANSACTION CERTIFICATES

All New Mexico buyers/lessees who wish to execute Nontaxable Transaction Certificates (NTTCs) are required to register with the Taxation and Revenue Department using Form ACD-31015, *Business Tax Registration Application and Update Form*. Once the registration process has been completed and a New Mexico Business Tax Identification Number (NMBTIN), formally known as the CRS number, has been issued for your business you can complete the Application for Nontaxable Transaction Certificates below and submit it to your closest district office.

IMPORTANT: Fraudulent statements made to obtain certificates, or fraudulent use of certificates received pursuant to this application with intent to evade or defeat the tax may subject the person or business to a fine of not more than ten thousand dollars (\$10,000) or imprisonment for not more than five (5) years or both (Sections 7-1-72 NMSA 1978 and 7-1-73 NMSA 1978).

NTTC Descriptions And Authorized Uses: See reverse for complete descriptions of NTTC types.

- Type 2: for tangibles for resale, lease or re-lease, or for purchase by manufacturer.
- Type 5: for services for resale, for export, or for services performed on manufactured products.
- Type 6: for construction contractor's purchase of construction materials, construction services, construction-related services or for the lease of construction equipment
- Type 9: for purchase of tangible personal property by New Mexico or United States governments, 501(c)(3) organization, or credit unions
- Type 10: for purchase or lease of tangible personal property or services by a person who holds an interest in a qualified generating facility
- Type 11: for purchase of tangible personal property that is consumed in the manufacturing process¹
- Type 12: for purchase of utilities that are consumed in the manufacturing process¹
- Type 15: for tangible personal property purchased by qualified federal contractors
- Type 16: for sales of property, services and leases to qualified film production companies, accredited foreign missions, and their accredited members
- Type 17: for government agencies' or 501(c)(3) organizations' purchases of construction material that is tangible personal property¹
- Type OSB NTTCs are issued to registered New Mexico sellers/lessors to execute to Out-of-State Buyers who are not registered with the Department, but who will resell tangible personal property outside of New Mexico

¹ **To request the Type 11, 12 and 17 NTTCs: Please submit below specified forms:**

- Type 11: Requires Form RPD-41378, Application for Type 11 or 12 Nontaxable Certificates
- Type 12: Requires Form RPD-41378, Application for Type 11 or 12 Nontaxable Certificates and RPD-41377, Manufacturing Agreement to Pay Gross Receipts on Behalf of a Utility Company for Certain Utility Sales
- Type 17: Requires Form RPD-41250, Application for Type 17 Nontaxable Transaction Certificates and ACD-31050, Application for Nontaxable Transaction Certificates

Above forms are available online www.tax.newmexico.gov or from your local district office.

Taxpayer Access Point (TAP) for NTTCs

The Department encourages all taxpayers to use TAP to apply for, execute, record, print and request additional NTTCs online. If you know the seller's/lessor's NMBTIN to whom you wish to execute a NTTC, you may immediately execute the NTTC online. When the recipient's NMBTIN is known, there is no limit to executing NTTCs on TAP, but you may request up to five (5) NTTCs to be executed at a later date if the seller's/lessor's name and NMBTIN is not known. You must first record executed NTTC information before applying for additional NTTCs to be executed at a later date. Please note that on the TAP system third parties (e.g., CPAs, accountants, bookkeepers, etc.) cannot request or execute NTTC's on behalf of their clients/employers. For instructions on how to obtain NTTCs online, go to <https://tap.state.nm.us>. **If you do not have internet access complete the application form provided below.**

How To Apply Or Reorder

If you do not yet have the name and NMBTIN of the vendor to whom you wish to execute the NTTC, complete the application below, providing all information requested. Mail the application to the New Mexico Taxation and Revenue Department, P.O. Box 5557, Santa Fe, New Mexico 87502-5557, or you may deliver it to your local district office.

NOTE: You may reorder additional NTTCs ONLY after your executed NTTCs have been recorded with the Department. To record your executed NTTCs, submit the Nontaxable Transaction Certificate Report or record them online. The Department will only issue a maximum of five (5) NTTCs to be executed at a later date.

APPLICATION FOR NONTAXABLE TRANSACTION CERTIFICATES
To be executed at a later date (All information below must be completed)

BUSINESS INFORMATION OF APPLICANT

Name: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Date: _____ Phone No: _____

Print Name: _____

Authorized Signature: _____

NMBTIN OF APPLICANT

0 - - - - - 00 - -

☐ New Application

☐ Reorder

CONTRACTORS LICENSE NUMBER
(if applicable)

Type of NTTC

Quantity Requested: 5 combined maximum
(circle number)

_____ 1 2 3 4 5

_____ 1 2 3 4 5

NTTC TYPE DESCRIPTIONS

For more information on the use of different types of NTTCs and special reporting requirements please see publication FYI-204, *Nontaxable Transaction Certificates* online at <https://www.tax.newmexico.gov/forms-publications/> or request FYI-204 from your local district tax office.

TYPE 2 certificates may be executed:

- 1) By manufacturers for the purchase of tangible personal property that will become an ingredient or component of the manufactured product. (7-9-46)
- 2) For the purchase of tangible personal property or licenses for resale either alone or in combination with other tangible personal property or licenses in the ordinary course of business. (7-9-47)
- 3) By a lessee for the lease of tangible personal property or licenses for subsequent lease in the ordinary course of business, except for the lease of furniture or appliances, the receipts from the rental or lease of which are deductible under Subsection C of Section 7-9-53, the lease of coin-operated machines, and for the purchase of manufactured homes as defined in Section 7-9-3(G). (7-9-50)
- 4) For the purchase of tangible personal property or licenses for subsequent lease in the ordinary course of business, except for the lease of furniture or appliances, the receipts from the rental or lease of which are deductible under Subsection C of Section 7-9-53; the lease of coin-operated machines, and for the purchase of manufactured homes as defined in Section 7-9-3(G). (7-9-49)
- 5) By a person who is licensed to practice medicine, osteopathic medicine, dentistry, podiatry, optometry, chiropractic or professional nursing for the purchase of prosthetic devices. (7-9-73)
- 6) By a common carrier for the purchase of fuel that is to be loaded or used in a locomotive engine. (7-9-110.1 & 7-9-110.3)

TYPE 5 certificates may be executed:

- 1) For the purchase of services for resale if the subsequent sale by the buyer is in the ordinary course of business and the subsequent sale of the service is subject to gross receipts tax or governmental gross receipts tax. (7-9-48)
- 2) For the purchase of services for export when sold to an out-of-state buyer and delivery and initial use of the product of the service occurs outside New Mexico. (7-9-57)
- 3) By manufacturers for the purchase of services performed directly upon tangible personal property they are in the business of manufacturing or upon ingredient or component parts thereof. (7-9-75)
- 4) For the purchase of aerospace services for resale if the subsequent sale by the buyer is in the ordinary course of business and the services are sold to a 501(c)(3) organization, other than a national laboratory, or to the United States. (7-9-54.1)

TYPE 6 certificates may be executed by a construction contractor:

- 1) For the purchase of construction materials that will become ingredients or components of a construction project that is either subject to gross receipts tax upon completion or that takes place on Indian tribal territory. (7-9-51) Enter your contractor's license number on the application or submit proof that such a number is not required.¹
- 2) For the purchase of construction services that are directly contracted for or billed to a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of business of the real property upon which the project is constructed or that takes place on Indian tribal territory. (7-9-52) Enter your contractor's license number on the application or submit proof that such a number is not required.²
- 3) For the purchase of construction-related services that are directly contracted for or billed to a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of business of the real property upon which the project is constructed or that takes place on Indian tribal territory. (7-9-52) Enter your contractor's license number on the application or submit proof that such a number is not required.²
- 4) For the lease of construction equipment that is used at the construction location of a construction project that is either subject to gross receipts tax upon completion, upon the sale in the ordinary course of

business of the real property upon which the project is constructed or that takes place on Indian tribal territory. (7-9-52.1) Enter your contractor's license number on the application or submit proof that such a number is not required.

TYPE 9 certificates may be executed for the purchase of tangible personal property only and may not be used for the purchase of services, the purchase of a license or other intangible property, for the lease of property or to purchase construction materials for use in construction projects (except as provided in #2 below). The following may execute Type 9 NTTCs:

- 1) Governmental agencies. (7-9-54 (A))
- 2) 501(c)(3) organizations. (7-9-60 (A)) These organizations register with the Taxation and Revenue Department and submit proof of Internal Revenue Service 501(c)(3) nonprofit determination before they may execute Type 9 NTTCs. Those 501(c)(3) organizations that are organized for the purpose of providing homeownership opportunities to low-income families may purchase construction materials incorporated into these construction projects.
- 3) Federal or state-chartered credit unions. (7-9-54 and 7-9-61.2)
- 4) Indian tribes, nations or pueblos when purchasing tangible personal property for use on Indian reservations or pueblo grants. (7-9-54)
- 5) To be issued by the recipient of an Industrial Revenue Bond, for tangibles purchased during the bond performance period.

TYPE 10 certificates may be executed by a person that holds an interest in a qualified generating facility for the purchase or lease of tangible personal property or services that are eligible generation plant costs. In addition to required reporting on the Gross Receipts Tax return, sellers who accept this certificate for a qualified purchase must also report this deduction on form RPD-41349 Advanced Energy Deduction. (7-9-114)

TYPE 11 certificates may be executed by manufactures for the purchase of tangible personal property that will be consumed in the manufacturing process and may not be used to purchase tools or equipment that may be used to create the manufactured product. The Type 11 NTTC is not to be used for the purchase of utilities. (7-9-46B)²

TYPE 12 certificates may be executed by manufactures for the purchase of utilities that will be consumed in the manufacturing process. (7-9-46B)³

TYPE 15 certificates may be executed by qualified federal contractors on a contract-by-contract basis for the purchase of tangible personal property. A copy of the federal contract is required. The Taxation and Revenue Department may contact you for additional information. (7-9-47) (Regulation 3.2.205.11 NMAC)

TYPE 16 certificates may be executed by:

- 1) Qualified film production companies to purchase property, lease property or purchase services. A qualified production company must submit proof of registration with the New Mexico Film Division of the Economic Development Department. (7-9-86)
- 2) Accredited diplomats or missions for the purchase of property or services or the leasing of property. (7-9-89)

TYPE 17 certificates may be executed by government agencies or 501(c)(3) organizations:

- 1) For government agencies the purchases of construction material that is tangible personal property. ((7-9-54 (A)(3))⁴
- 2) For 501(c)(3) organizations purchases of construction material that is tangible personal property. (7-9-60 (B))⁴

TYPE NTTC-OSB certificates may be executed by Out-Of-State Buyers for the purchase of tangible personal property that will be resold or become an ingredient or component of a manufactured product, or for services performed on a manufactured product. Type NTTC-OSBs must be obtained by the seller.

New Mexico Taxation and Revenue Department
P.O. Box 5557
Santa Fe, NM 87502-5557

¹ Proof that a construction contractor's license is not required includes a detailed written statement explaining the circumstances that exclude the contractor from the jurisdiction or application of New Mexico statutes which provide for construction contractor's licensing and regulation of construction activity.

² Type 11 NTTCs require the completion of an alternative application, Form RPD-41378, *Application for Type 11 or 12 Nontaxable Transaction Certificates*, available online at www.tax.newmexico.gov or from your local district office.

³ Type 12 NTTCs require the completion of an alternative application, Form RPD-41378, *Application for Type 11 or 12 Nontaxable Transaction Certificates*, and Form RPD-41377, *Manufacturing Agreement to Pay Gross Receipts on Behalf of a Utility Company for Certain Utility Sales* available online at www.tax.newmexico.gov or from your local district office.

⁴ Type 17 NTTCs require the completion of an alternative application, Form RPD-41250, *Application for Type 17 Nontaxable Transaction Certificates*, and Form ACD-31050, *Application for Nontaxable Transaction Certificates*, available online at www.tax.newmexico.gov or from your local district office.

**CT-120**
(11/12)

New York State Department of Taxation and Finance

**Resale Certificate for
Telecommunication Purchases**Single-use certificate ☐Blanket certificate ☐

Date issued _____

Telecommunication services provider information — please type or print

Name	Bandwidth Inc.		
Address	900 Main Campus Dr.		
City	Raleigh	State	ZIP code
		NC	27606

Telecommunication services reseller certification**I, the reseller, certify that:**

- I am a reseller of telecommunications services. My valid sales tax *Certificate of Authority* number issued by the Tax Department is _____.
- I am purchasing telecommunication services for resale as telecommunication services.
- I understand I may not use this certificate to purchase telecommunication services that are not for resale as telecommunication services.
- If I purchase telecommunications for resale as telecommunication services, but I use the services myself, or do not resell the services as telecommunication services, I must report and pay the unpaid tax directly to New York State.
- I understand I will incur tax liabilities, in addition to penalty and interest, for any misuse of this certificate.

I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under Tax Law section 1817 and Penal Law section 210.45, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed or the accuracy of any information entered on this form.

Please type or print

Reseller's name as it appears on the sales tax <i>Certificate of Authority</i> issued by the Tax Department		Name of owner, partner, or officer of corporation, authorizing the purchase	
Street address		Purchase authorizer's signature	
City	State	ZIP code	Purchase authorizer's title

Substantial penalties will result from misuse of this certificate.

Instructions

General information

Form CT-120 is used by a reseller of telecommunication services to obtain telecommunication services that are exempt from the excise taxes imposed under Tax Law, Article 9, section 186-e.

This certificate is only for use by a reseller of telecommunication services who:

- is registered as a New York State sales tax vendor;
- has a valid sales tax *Certificate of Authority* issued by the Tax Department; and
- is making purchases of telecommunication services that will be resold as such to the reseller's customers.

A properly completed certificate must be provided to the provider within 90 days after the provision of the telecommunication services. A certificate of resale is not properly completed if it does not include the reseller's sales tax *Certificate of Authority* number issued by the Tax Department.

This certificate is valid only for purchases made on or after January 1, 2009.

To the reseller

Enter all the information requested on page 1. You may mark an **X** in the *Blanket certificate* box to cover all telecommunications services purchased for resale as telecommunication services. If you do not mark the *Blanket certificate* box, the certificate will be deemed a *Single-use certificate*.

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

- 100% of the tax due
- \$50 for each fraudulent exemption certificate issued

If you do not resell as telecommunication services the telecommunications services purchased with this resale certificate, report and pay the unpaid tax on Form CT-186-E, *Telecommunications Tax Return and Utility Services Tax Return*.

To the provider of telecommunication services

If you are providing telecommunication services and you accept a resale certificate, 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 your possession within 90 days after the provision of the service; and
- properly completed (all entries were made).

A certificate is accepted in good faith when a provider has no knowledge that the resale certificate is false or is fraudulently given, and reasonable care is exercised in the acceptance of the certificate.

You must get a properly completed resale certificate from the reseller no later than 90 days after the provision of the service. When you receive a certificate after the 90 days, both you and the reseller are subject to the burden of proving that the sale was exempt, and additional documentation may be required.

A resale 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 reseller with the resale certificate you have on file from that reseller.

Invalid exemption certificates

Sales of telecommunication services not supported by valid resale certificates are deemed to be taxable excise tax sales. The burden of proof that the tax was not required to be collected is upon the provider.

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?



Visit our Web site at **www.tax.ny.gov**

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



Telephone assistance

Corporation Tax Information Center: (518) 485-6027

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, 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, call the information center.

Privacy notification

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

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

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

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

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



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

ST-120
(6/18)

Name of seller Bandwidth Inc.			Name of purchaser		
Street address 900 Main Campus Dr.			Street address		
City Raleigh	State NC	ZIP code 27606	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.
- ☐ **C.** Restaurant-type food, heated food, or heated drink for resale.

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:

- ☐ **D.** 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.
- ☐ **E.** 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

New: Effective June 1, 2018, use box C in Part 1 to purchase restaurant-type food or drink for resale. For more information, see [TSB-M-18\(1\)S, Summary of Sales and Use Tax Changes Enacted in the 2018-2019 Budget Bill](#).

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?



Visit our website at **www.tax.ny.gov**

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

Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD: Dial 7-1-1 for the New York Relay Service equipment users

Form CT-10**Commonwealth of Virginia
Communications Sales and Use Tax Certificate of Exemption**

(For use by a purchaser who purchases communications services for resale, an Internet service provider, the Commonwealth of Virginia, any political subdivision of the Commonwealth, and the federal government and any agency or instrumentality of the federal government.)

The Virginia Communications Sales and Use Tax does not apply to (1) a purchaser who purchases communication services for resale; (2) a provider of Internet access service who purchases communications services to provide Internet access; and (3) purchases of communications services by the Commonwealth of Virginia, any political subdivision of the Commonwealth, and the federal government and any agency or instrumentality of the federal government.

Please check the proper box below to indicate the exemption claimed:

- ☐ 1. Purchases of communications services for resale.
- ☐ 2. Purchases of communications services to provide Internet access.
- ☐ 3. Purchases of communications services by the Commonwealth of Virginia, any political subdivision of the Commonwealth, and the federal government and any agency or instrumentality of the federal government.

To:

Provider's Name Bandwidth Inc		
Provider's Street Address or P. O. Box 900 Main Campus Drive		
City Raleigh	State NC	ZIP 27606

Purchaser's Information

Purchaser's Name	Virginia Communications Sales and Use Tax Certificate of Registration Number	
Trading As		
Purchaser's Street Address or P. O. Box		
City	State	ZIP

The undersigned purchaser hereby certifies that the purchaser is exempt from the communications sales and use tax on communications services purchased from the above named provider on and after this date and that this certificate shall remain in effect until revoked in writing by the Department of Taxation.

I certify that I am authorized to sign this certificate of exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Communications Sales and Use Tax Act.

By*: _____ Title: _____ Date: _____

* If the Purchaser is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.

Information for the Provider - A provider is required to have on file only one Certificate of Exemption properly executed by the purchaser who is buying services under this Certificate.