bandwidth

Tax Exemption Packet

Instructions for Completing and Returning Your Exemption Forms

This packet includes exemption forms for Federal Universal Service Fund (FUSF), Universal Service Fund (USF), E911, Gross Receipts, Sales and Use, and Federal Excise taxes and fees, as well as state-specific exemptions. Complete all exemption forms under which your organization would like to claim an exemption. If you are unsure which exemptions your organization may claim, consult with your tax consulting and compliance teams.

Steps to Complete Your Packet

1. **Complete all forms for exemptions you wish to claim.** Complete all exemption forms under which your organization would like to claim an exemption. If you are unsure which exemptions your organization may claim, consult with your tax consulting and compliance teams.
2. **Fill out each form completely.** Make sure every form you submit includes all required information. We cannot process incomplete forms.
3. **FUSF forms: list all 499 Filer IDs.** An FCC Form 499 Filer ID is required for FUSF exemptions. List all Filer IDs that apply to the resold services purchased on the FUSF form.
4. **Identify the accounts covered.** Complete all account fields on each exemption form. Select "All" to cover every account or list the SAN (Service Account Number) for each covered account in the form's table. Submit a separate form for each GAN account.
5. **State-specific forms: complete the section below.** Use Table A below to confirm SAN applicability for forms that do not contain their own Account information section.
6. **Sign, date and return each submitted form.** Sign every form you are submitting. An authorized representative must sign and date each form in its designated signature area. Unsigned or undated forms are invalid and cannot be accepted.
7. **Return your completed packet.** Email the signed forms and this completed page together to ***taxexemptionrenewals@bandwidth.com*.**

State-Specific Forms – SAN Accounts

Important: State-specific forms apply only to the accounts selected below. If you choose option b, every Provisioning Account Number (SAN) the exemption applies to must be listed in Table A. State forms that select specific accounts without a SAN list cannot be applied.

Select one:

☐ a. All Provisioning Account Numbers associated with Billing Account Number listed above

☐ b. Only the Provisioning Account Numbers listed in Table A below

Table A – Provisioning Account Numbers (SANs)

Need more room? Attach an additional page listing the SANs.

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Certification of Federal Universal Service Fund
Exemption Calendar Year: 2027

Customer Legal Name: _____

499 Filer ID Number: _____

Customer Address: _____

Customer Contact Person: _____

Contact Person's Telephone Number: _____

Customer (the "Customer") requests an exemption from payment of any charges assessed by Bandwidth Inc. (and including its wholly owned subsidiary, Voxbone SA; collectively "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.

   The Customer is acquiring services from Bandwidth for resale to third party customers; i.e., not for its own internal use.

2. The Customer incorporates the services purchased from Bandwidth into the Customer's own interstate telecommunications or interconnected VoIP service offering(s).

3. 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.

4. 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.

5. 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.

6. 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.

7. 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 2026 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 2026, 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.

8. 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 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 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: _____

Date: _____

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

Billing Account Number (i.e. Account Number listed on your invoice which starts with BW):

BW - _____

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.

Table A.

Signature: _____

Email: _____

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UNIFORM SALES & USE TAX RESALE CERTIFICATE—MULTIJURISDICTIONAL

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales/use tax, subject to the instructions and notes on pages 2–6. The issuing Buyer (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 Seller: Bandwidth Inc.

Name of Firm (Buyer): _____

is engaged or is registered as a

☐ Wholesaler ☐ Retailer ☐ Manufacturer

☐ Seller ☐ Lessor (see notes on Instructions) ☐ Other (Specify) _____

and is registered for sales/use tax with the below-listed states and cities within which Seller would deliver purchases to Buyer 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. Buyer is in the business of wholesaling, retailing, manufacturing, leasing (renting), or selling the following:

Description of Business:

_____

General description of tangible property or taxable services to be purchased from the Seller:

_____

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AK/ARSSTC[1]		MO[19]	
AL[2]	Provide state specific form (AL ST: EX-A3)	NE	
AR		NV[20]	
AZ[3]		NJ	
CA[4]	U☐☐☐☐C	NM[5,21]	Provide state specific form (NM NTTC)
CO[5,6]		NC[22]	
CT[7]		ND	
FL[8]	Provide state specific form (FL DR-13)	OH[23]	
GA[9]		OK[24]	
HI[5,10]	Provide state specific form (HI G-17)	PA[25]	
ID[11]		RI[26]	
IL[5,12]	Provide state specific form (IL CRT-61)	SC	
IA		SD[27]	
KS[13]		TN[28]	
KY[14]	Provide state specific form (KY 51A105)	TX[29]	
ME[15]		UT	
MD[16]		VT[30]	
MI[17]		WA[31]	Provide state specific form (WA Reseller Permit)
MN[18]		WI[32]	

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

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

Name (Print):_____

SIGN

Authorized Signature: _____

(Owner, Partner, or Corporate Officer, or other authorized signer of Buyer)

Title: _____ 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 Information:

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

Table A

Bandwidth Inc. – Confidential Information

INSTRUCTIONS

In order to comply with state and local sales tax law requirements, the Seller must have in its files a properly completed 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.

Generally, a Buyer must be registered as a retailer for sales/use tax in states where the Buyer has sales/use tax nexus. The sales/use tax registration number for the state should be entered on this certificate in the box for that state. A Buyer has sales/use tax nexus in a state if the Buyer has physical presence in that state or has made sufficient sales to customers in that state to have sales/use tax economic nexus. The threshold of sales activity needed to establish sales/use tax economic nexus may differ by state. If the Buyer is entitled to claim a resale sales tax exemption or exclusion, the Buyer should complete the certificate and send it to the Seller at the time of purchase or as soon thereafter as possible. If the Buyer purchases tax free for a reason other than resale, ingredient or component exemption, the Buyer cannot use this form and must provide to the Seller the proper state exemption certificate for that specific exemption.

Caution: Misuse of this certificate by Buyer, Seller, lessor, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue or accept a certificate in some states or cities.

Notes:

1. Alaska Remote Sellers Sales Tax Commission (ARSSTC): This certificate is valid as a resale certificate only if it contains the purchaser's name, address, signature and either the purchaser's ARSSTC Remote Reseller Certificate of Exemption number or the purchaser's resale certificate number issued by the local taxing jurisdiction. The purchaser should also provide a general description of the tangible personal property or taxable services that are being purchased from the seller. The purchaser's claim for exemption may be verified by calling the ARSSTC at 907-790-5300.

2. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.

3. 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.

4. California:

a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).

b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.

c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate in good faith.

d) A valid resale certificate is effective until the issuer revokes the certificate.

5. 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.

6. Colorado: Sellers should review 1 Code Colo. Regs. 201-1, Rule 39-26-105-3 (Documenting Exempt Sales) prior to accepting this form. The Colorado Department of Revenue collects and administers the state sales and use taxes and the sales and use taxes of certain cities, counties, and special districts (see department publication DR 1002). Use of this form (along with the other documentation required by department rule) is acceptable for taxes administered by the Colorado Department of Revenue. This form may not be accepted by self-collecting Colorado home-rule cities. Sellers are advised to contact those cities directly for further instruction.

7. 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. The good faith of the seller will be questioned if it has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property, as, for example, knowledge that the purchaser of particular merchandise (or service) is not engaged in the business of selling that kind of merchandise (or service).

8. Florida: Allows the Multistate Tax Commission's Uniform Sales and Use Tax Resale Certificate – Multi-jurisdiction 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.

9. Georgia:

a) 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.

b) The certificate relieves the seller from the burden of proof on sales for resale if the seller acquires from the purchaser a properly completed certificate, taken in good faith, from a purchaser who: (i) Is engaged in the business of selling tangible personal property; (ii) Has a valid sales tax registration number at the time of purchase and has listed his or her sales tax number on the certificate; and (iii) At the time of purchasing the tangible personal property, the seller has no reason to believe that the purchaser does not intend to resell it in his or her regular course of business.

10. 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

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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.

11. Idaho: 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 complies with Idaho Code Section 63-3622(c).

12. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch. I, Sec. 130.1405 (Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale). Illinois does not have an exemption for sales of property for subsequent lease or rental, except as follows: (i) a motor vehicle that is used for automobile renting subject to the Automobile Renting Occupation and Use Tax Act (35 ILCS 120/2-5(7)) and (ii) merchandise that the purchaser certifies is purchased to be rented subject to the Rental Purchase Agreement Occupation and Use Tax Act (35 ILCS 120/2-5(43)). Buyers purchasing items for lease or rental that meet either of these two exceptions should not use this Uniform Sales and Use Tax Resale Certificate, but instead must provide to Sellers proof of registration for the Automobile Renting Occupation and Use Tax or the Rental Purchase Agreement Occupation and Use Tax, as appropriate, and, in the case of the Rental Purchase Agreement Occupation and Use Tax, should use Form ST-261 (Exemption Certificate for Property Subject to Rental Purchase Agreement Tax). The use of this certificate for claiming resale purchases of services does not 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 actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge 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.

13. Kansas: Purchaser must enter a valid Kansas Registration Number issued by the Kansas Department of Revenue. Exemption certificates must be obtained from the purchaser at the time of the sale, but no later than 90 days subsequent to the date of sale. This resale certificate may only be used as a resale exemption certificate or ingredient or component part exemption certificate. This resale certificate may not be used by contractors to purchase materials without sales tax. This resale certificate may not be used by Manufacturing Companies to purchase machinery and equipment without sales tax. See Kansas Certificate ST-201. This resale certificate need not be renewed or updated when there is a recurring business relationship between the buyer and seller. A recurring business relationship exists when a period of no more than 12 months elapses between sales transactions. This resale certificate cannot be used by contractors to purchase labor services from other contractors without tax.

14. Kentucky:

a) Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of admissions.

b) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270.

c) The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.

15. Maine: This state does not have an exemption for sales of property for subsequent lease or rental. This certificate is not valid for use by manufacturers purchasing tangible personal property that becomes an ingredient or component part of a product manufactured by the manufacturer. Please use Maine's Industrial Users Exemption Certificate (ST-A-117).

16. Maryland: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Md Tax – Gen §11-408(b). All claims for the resale exclusion, even those made with this certificate, must include the Buyer's Maryland sales and use tax registration number. Certificates without a Maryland sales and use tax registration number will not be honored by the State. However, in lieu of a sales and use tax registration number, sellers 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 sales and use tax registration numbers, exemptions, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.gov.

17. Michigan: Blanket certificates are effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. A seller who receives and maintains a record of a properly completed certificate is not generally liable for sales or use tax on the transaction, even if a purchaser improperly claims an exemption. There are certain limited situations in which a seller can be liable for the tax, such as those involving fraud on the part of the seller. For more information, see Revenue Administrative Bulletin (RAB) 2016-14.

18. Minnesota: Purchaser's Minnesota tax identification number should be inserted into the row labeled "MN" in the state chart on page 1. If purchaser does not have a Minnesota tax identification number, the following are acceptable: Purchaser's tax identification number issued by a state other than Minnesota and the name of the state; Purchaser's federal Employer Identification Number; The number of Purchaser's valid state-issued driver's license, or a valid state-issued identification number, along with the state of issue. Purchaser must identify purchaser's type of business using Minnesota's business-type coding system. Check the correct box near the top of page 1. If you check the box labeled "Other," provide the appropriate Minnesota business code in the space following the "Other" check box. You can find a list of Minnesota business codes on the Minnesota exemption certificate (Form ST3). Purchaser must update the certificate data, as necessary, if this certificate is to be used as a blanket exemption certificate for continuing future purchases. Note that Minnesota 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. To claim an exemption other than resale, use the Minnesota exemption certificate (Form ST3) or the Streamlined Sales Tax Governing Board exemption certificate (Form F0003).

19. Missouri:

a) 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.

b) Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.

20. Nevada:

a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of NRS 372.165, NRS 372.170, NRS 372.175 and NRS 372.180 regarding sales tax, and NRS 372.235, NRS 372.240 and NRS 372.245 regarding use tax.

b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.

c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate.

d) A valid resale certificate is typically effective until the issuer revokes the certificate, but periodic renewal of the certificate is recommended.

e) Contractors are generally considered consumers of tangible personal property pursuant to NAC 372.200 and are unable and should not use this certificate, and Sellers should not accept it from a contractor.

21. 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: a) this certificate was not issued by the State of New Mexico; b) the buyer is not required to be registered in New Mexico; and c) the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component of a manufactured product.

22. 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.

23. Ohio:

a) The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.

b) If no certificate is provided or obtained from the buyer at the time of the sale or within ninety days after the date on which such sale is consummated, it shall be presumed that the tax applies.

24. 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 within ninety (90) days subsequent to the date of sale and must accept the documentation in good faith. The specific documentation required under OAC 710:65-7-6 is: Written certification containing the purchaser's name, address, type of business, sales tax permit number, and the signature of the purchaser. OAC 710:65-7-8. 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.

25. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate subject to the provisions of 61 PA Code §32.3. The buyer should enter their eight-digit Pennsylvania Sales and Use Tax license number. If the buyer does not have a Pennsylvania Sales and Use Tax license number, they must provide an explanation as to why they are not licensed.

26. 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.

27. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present: (a) The service is purchased for or on behalf of a current customer; (b) The purchaser of the service does not use the service in any manner; and (c) The service is delivered or resold to the customer without any alteration or change.

28. Tennessee: This certificate may only be used to claim a resale exemption for purchases of tangible personal property or taxable services, amusements, or digital products that are for resale; or a component part of a manufactured, assembled, processed, or refined product that is for resale. This certificate may not be used to claim any other type of exemption in Tennessee. A Tennessee supplier that sells tangible personal property or taxable services to an out-of-state dealer for resale and drop ships the goods to the out-of-state dealer's Tennessee customer, may accept a resale certificate issued by another state, a fully completed Streamlined Sales and Use Tax Exemption Certificate, or the Uniform Sales and Use Tax Resale Certificate – Multijurisdiction that includes the sales tax ID number issued by the other state to make drop shipped sales for resale without tax. See important notice 22-01 Drop Shipment Rule Repealed for more information. Any tangible personal property or other taxable item or service purchased without the payment of tax using this resale certificate, that is later used or consumed in any manner by the buyer, or is given away, must be reported and the tax paid directly to the Tennessee Department of Revenue.

29. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.

30. Vermont: The reseller must be registered to collect Vermont sales tax. Vermont allows this certificate to be used to claim a resale exemption for goods only, not component parts to a service. It is not to be used by contractors. Vermont's manufacturing exemption is limited to property consumed in the manufacturing process, used directly and exclusively in the manufacturing process, or packaging or shipping materials for use by a manufacturer or wholesale distributor. Any other uses and the use for any other exemptions is not permitted. 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.

31. Washington: Buyer acknowledges that in addition to the amount of tax due, the misuse of this form may result in interest and penalties being imposed by law.

32. 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.

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	U☐☐☐☐C		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 APPLICABLE TAXES, FEES, AND SURCHARGES ASSOCIATED WITH THE SERVICES PROVIDED TO CUSTOMER BY BANDWIDTH, AS IDENTIFIED FOR BILLING PURPOSES BY THE ACCOUNT NUMBERS LISTED.

Name (Print): _____

Customer's Authorized Signature:

SIGN

_____

(Owner, Partner, Corporate Officer, or Authorized Representative) Title 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 Information:

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

Table A

REG-X

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

This is to certify that the services provided by Bandwidth Inc. ("Bandwidth") 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 state(s) 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	U☐☐☐☐C		**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**	

Bandwidth Inc. – Confidential Information

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 Information:

☐ a. All provisioning Account Numbers associated with Billing Account Number listed above.

☐ b. Only the Provisioning Account Numbers listed in Table A below.

Table A.

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 ABOVE.

Name (Print): _____

Customer's Authorized Signature:

SIGN

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

Bandwidth Inc. – Confidential Information

SUSF-X

Eligible State Universal Service Fund Surcharge Exemption Certificate

Check applicable state(s) and provide each state registration number adjacent to applicable state(s).

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

Customer Name: _____

Federal Tax ID Number: _____

Customer Address: _____

☐ 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.

Bandwidth Inc. – Confidential Information

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 Information:

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

Table A

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.

Name (Print): _____

Customer's Authorized Signature:

SIGN

_____

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

Bandwidth Inc. – Confidential Information

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. (NY CT-120)
	District of Columbia		Nevada
	Florida: Provide state specific form. (FL DR-700015)		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. ("Bandwidth") by Customer_____ who hereby affirms Customer is registered with the above State(s) 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 services purchased from Bandwidth 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.

Bandwidth Inc. – Confidential Information

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 Information:

☐ a. All provisioning Account Numbers associated with Billing Account Number listed above.

☐ b. Only the Provisioning Account Numbers listed in Table A below.

Table A.

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 ABOVE.

Name (Print):_____

Customer's Authorized Signature:

SIGN

_____

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

Bandwidth Inc. – Confidential Information

FET-X

Federal Excise Tax Exemption Certificate

The undersigned hereby certifies that the service furnished by Bandwidth Inc. ("Bandwidth") 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 Bandwidth in writing when the claimed status no longer applies.

Customer: _____ FEDERAL TAX I.D._____

_____ 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 suppliers 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 Information:

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

Table A

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

_____

Name **Signature** **Title** **Date**

Bandwidth Inc. – Confidential Information

DR 0563 (08/30/13)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0013

130563 19999

Sales Tax Exemption Certificate
Multi - Jurisdiction

See page 2 for instructions

Last Name or Business Name	First Name	Middle Initial
Bandwidth Inc.		

Address: 2230 Bandmate Way

City	State	ZIP
Raleigh	NC	27607

I Certify That

Name of Firm (Buyer)

Address

City	State	ZIP

Qualifies As (Check each applicable item)

☐ Wholesaler ☐ Retailer ☐ Manufacturer ☐ Charitable or Religious

☐ Political Subdivision or Governmental Agency ☐ 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 ☐ or

2) that such purchases are exempt from payment of sales or use tax in such states and cities because our buyer is:

☐ Political Subdivision or Governmental Agency ☐ Charitable or Religious ☐ Otherwise Exempt By Statute (Specify)

If Otherwise Exempt By Statue, 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

Bandwidth Inc. _____ 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_____

By_____
(Authorized Signature)

Purchaser_____

Address_____

City/State/Zip_____

FORM G-17
(REV. 2016)

STATE OF HAWAII — DEPARTMENT OF TAXATION

RESALE CERTIFICATE FOR GOODS
GENERAL FORM 1

(PLEASE PRINT OR TYPE)

To Bandwidth Inc.
Name of Seller

2230 Bandmate Way
Address of Seller

Date of this Certificate

Raleigh NC 27607
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.

Illinois Department of Revenue

CRT-61 Certificate of Resale (Sales and Related Taxes, Fees, and E911 Surcharge)

A Certificate of Resale is a statement signed by the purchaser that indicates the merchandise purchased is for resale purposes only. **Note:** It is the seller's responsibility to verify that the purchaser's retailer or reseller Illinois account ID number is valid and active. You can confirm this by using the Verify a Registered Business link at **mytax.illinois.gov**. This system allows you to inquire whether a business is registered with the Illinois Department of Revenue (IDOR) and how that business is registered.

Step 1: Identify the seller

Name Bandwidth Inc.

Address 2230 Bandmate Way

City Raleigh State NC ZIP 27607

Step 2: Identify the purchaser

Name _____

Address _____

City _____ State _____ ZIP _____

Complete the information below. Check only one box.

☐ The purchaser is registered as a retailer or reseller with IDOR. Account ID number __ __ __ __ - __ __ __ __ .

☐ The purchaser is an out-of-State purchaser authorized to do business out-of-State and not required to be registered as a retailer or reseller in Illinois and will resell and deliver this property only to purchasers located outside the State of Illinois. Enter the other state name and account/registration number: _____ (or attach copy of registration to Form CRT-61). See instructions.

If making a blanket certificate, skip to Step 4 or 5.

Step 3: Describe the property

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

_____

_____

_____

For a blanket certificate to qualify, the purchaser must complete Step 4 or 5. See instructions for more information.

Step 4: Complete for full blanket certificates

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

Step 5: Complete for percentage blanket certificates

☐ 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. List the item: _____

Note: This is for use only with single item type purchases, such as cooking oil used in preparing foods. See instructions.

Step 6: Purchaser's signature

I certify that I am purchasing the property in Step 3, Step 4, or Step 5 from the stated seller for the purpose of resale. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe tax based on each item's purchase price or as otherwise provided by law.

I understand misuse or misrepresentation may also result in penalties, interest, and criminal prosecution.

_____ Purchaser's signature

_____ Email address

__/__/____ Date

_____ Printed name

_____ Phone

Printed by the authority of the State of Illinois - Electronic only, one copy

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 ☐ No ☐
Date		POA	Yes ☐ No ☐	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., cubit 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., cubit 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. 2230 Bandmate Way Raleigh NC, 27607
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)

Kentucky UNBRIDLED SPIRIT

DEPARTMENT OF REVENUE
Frankfort, Kentucky 40620

Rev. 8/16

Massachusetts Department of Revenue

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
2230 Bandmate Way	Raleigh	NC	27607

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.

This form is approved by the Commissioner of Revenue and may be reproduced.

MONTANA
DEPARTMENT OF
REVENUE

Exemption Certificate

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

TEC
V1 3/2002

Date _____

This certifies that all telecommunication services purchased by the undersigned from

Name of seller Bandwidth Inc.

Address 2230 Bandmate Way Raleigh, NC 27607

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.

_____

_____

_____

_____

_____

_____

New Hampshire
Department of
Revenue Administration

DP-143

0DP1432011862

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**)

MAIL TO: NH DRA, PO BOX 637, CONCORD, NH 03302-0637

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.

ACD-31050
Rev. 07/01/2021

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 know 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 process[1]
- Type 12: for purchase of utilities that are consumed in the manufacturing process[1]
- 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 property[1]
- 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 __ - __ __ __ __ __ __ - 0 0 - __

☐ 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

New Mexico Taxation and Revenue Department

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 require.

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		
2230 Bandmate Way		
City	State	ZIP code
Raleigh	NC	27607

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 *Certificate of Authority* 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	Name of purchaser
Bandwidth Inc.	
Street address: 2230 Bandmate Way	Street address
City: Raleigh; State: NC; ZIP code: 27607	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 equipment users	Dial 7-1-1 for the New York Relay Service

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		
2230 Bandmate Way		
City	State	ZIP
Raleigh	**NC**	**27607**

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.