



APPLICATION FOR ACCOUNT
CAPITAL CANDY COMPANY, INC.
32 BURNHAM STREET, BARRE, VT 05641
PHONE: 1-800-639-2224 FAX: 802-476-6929
WWW.CAPITALCANDY.COM

DATE: _____

ACCOUNT NAME: _____ STORE NUMBER: _____

STREET ADDRESS: _____ CITY: _____ STATE: _____

ZIP: _____ HOME PHONE: _____ STORE PHONE: _____

FAX: _____ CELL: _____ E-MAIL: _____

(CHECK ONE)

<input type="checkbox"/> CORPORATION	LEGAL NAME OF COMPANY _____	STATE OF INCORPORATION _____
<input type="checkbox"/> PARTNERSHIP	TRADE NAMES _____	
<input type="checkbox"/> PROPRIETORSHIP	OFFICE ADDRESS _____	YEARS IN BUSINESS _____
<input type="checkbox"/> GOV/SCHOOL	CITY _____	STATE _____ ZIP _____
<input type="checkbox"/> NON PROFIT	STATE TAX ID # _____ FEDERAL EIN # _____	
<input type="checkbox"/> LLC	CIGARETTE LICENSE: _____ TOBACCO LICENSE: _____	
<input type="checkbox"/> OTHER	DATE BUSINESS COMMENCED _____ Business Premises: Owned _____ Leased _____ Years at location _____	

TYPE OF BUSINESS _____

LANDLORD NAME _____ ADDRESS _____

CITY _____ STATE _____ ZIP _____ PHONE _____

ALL OWNERS PRINCIPALS/MEMBERS (USE ADDITIONAL SHEET OF PAPER IF NEEDED)

OWNERS NAME _____ SOCIAL SECURITY # _____

HOME ADDRESS _____ CITY _____ STATE _____

MARITAL STATUS: MARRIED/SINGLE SPOUSES NAME: _____ SOCIAL SECURITY # _____

YEARS@ADDRESS _____ HAVE YOU EVER FILED BANKRUPTCY Y/N DO YOU OWN YOUR HOME Y/N

IF SO WHEN? _____ COUNTY _____ STATE _____

ASSETS:

ADDRESS OF PERSONAL RESIDENCE _____ CITY _____ STATE _____

OWNED SINCE _____ CO-OWNER(S) _____

ADDRESS OF OTHER PROPERTY OWNED OTHER THAN RESIDENCE _____

CITY _____ STATE _____ ZIP _____

ADDRESS OF OTHER PROPERTY OWNED OTHER THAN RESIDENCE _____

CITY _____ STATE _____ ZIP _____

BANK REFERENCES:

NAME OF BANK(BUSINESS ACCOUNT) _____	ACCT/LOAN # _____
ADDRESS _____ CITY _____	STATE _____
PHONE _____ FAX _____	TYPE: SAVING/CHECKING/LOAN
NAME OF BANK(PERSONAL ACCOUNT) _____	ACCT/LOAN # _____
ADDRESS _____ CITY _____	STATE _____
PHONE _____ FAX _____	TYPE: SAVING/CHECKING/LOAN

TRADE REFERENCES: (PLEASE LIST VENDORS WITH WHOM YOU HAVE A CREDIT RELATIONSHIP)

PRIMARY WHOLESALER: _____

ADDRESS _____ CITY _____ STATE _____
PHONE _____ FAX _____

TRADE REFERENCES:

PRIMARY WHOLESALER: _____

ADDRESS _____ CITY _____ STATE _____
PHONE _____ FAX _____

TRADE REFERENCES:

PRIMARY WHOLESALER: _____

ADDRESS _____ CITY _____ STATE _____
PHONE _____ FAX _____

ITEMS & CONDITIONS

The undersigned customer (hereinafter, the "Customer") certifies to Capital Candy Company that the information on this application for account is true, current and correct and that it is submitted for the purpose of obtaining an account. The customer agrees to allow Band and Trade Reference to release credit and account information to Capital Candy Company. In the event an account is approved, the Customer application for account, intending and agreeing to be legally bound, agrees to following the terms and conditions:

1. The Customer agrees to pay all charges on receipt of merchandise. If the Customer is a corporation, partnership, limited liability company or there entity, the principals of the entity will sign the guaranty that is attached to this application.
2. In the event that payment is not received by Capital Candy according to the established terms, Capital Candy will charge, and the Customer agrees to pay a finance charge at the rate of 1.5% per month on under \$500.00 and 1% on any excess over \$500.00.
3. Capital Candy may, at option, elect to refuse to continue or supply the customer with any additional merchandise until the account is paid in full.
4. In the event the account is unpaid for a period of Thirty(30)days or more from the date of delivery of merchandise, the account may be turned over for collections. The customer will pay all of Capital Candy Company's costs of collection, including reasonable attorneys' fees. If Capital sues the Customer to collect any amounts owed and wins the suit, the Customer agrees to pay Capital Candy actual court costs and reasonable attorney's fees as allowed by law. The Customer agrees to allow Capital Candy Company to chose the court where legal proceeding will be filed.
5. If the Customer's account becomes past due, Capital Candy Company may repossess the merchandise from the Customer's location.
6. In addition to any rights of Capital Candy Company under paragraph 5, the Customer hereby grants to Capital Candy a purchase money security interest in all inventory that is now or hereafter sold by Capital Candy Company to the Customer, wherever such inventory is located, and in all proceeds thereof. The Customer authorized Capital Candy Company to file, in such offices and jurisdictions as Capital Candy Company may elect at Customer's expense, financing and continuation statements pursuant to Uniform Commercial Cod (UCC) and notices of Capital Candy Company's security interest to other secured parties of Customer. Upon failure of the Undersigned to pay its obligations to Capital Candy Company according to the established terms, Capital Candy Company will have all the rights and remedies of a secured party under the UCC in addition to all of its other rights and remedies at law, equity and under this agreement.
7. If any term or provision of the Agreement of the application thereof to any party or circumstance shall to any extent be invalid or unenforceable, the remainder of the Agreement, or the application of such term or provision to parties or circumstances other that those as to which it is invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the maximum extent permitted by law.
8. These terms and conditions may not be changed, altered, or modified, unless in writing and signed by an authorized officer of Capital Candy Company.
9. Any notations made on any form of payment for less than full payment due to Capital Candy Company shall not act as a release, waiver, or relinquishment of any claims of Capital Candy Company for unpaid or portions thereof from Customer.

Unconditional Guaranty of Account

Such of the undersigned owner(s) of _____ (Company Name), a _____ (corporation)(limited liability company)(partnership)(Customer) hereby unconditionally jointly and severally guarantee(s) all obligations of Customer to Capital Candy Company (seller), its successors and assigns. This is a guaranty of payment, not of collection. The undersigned waive(s) all defenses based on survey ship or impairment of collateral, and waive(s) all notices.

This guaranty may be revoked only thirty days after Seller's receipt of the undersigned written notice of revocation shall not apply to any obligations existing as of the effective date of the revocation. The undersigned will pay all Seller's costs of collection including reasonable attorneys' fees. This Guaranty contains the parties' entire understanding as to the undersigned guaranty, and may only be modified by a writing signed by the undersigned and Seller.

In witness thereof, the undersigned has executed this Guaranty as a sealed instrument as of the _____ day of 20__.

Name

Name

Name

Witness

Automatic Checking Form (EFT)

Store Name: _____

Account Number: _____

Bank Name: _____

Checking Account Number: _____

Routing Number: _____

*****If the amount of EFT used to pay us is dishonored, refused or returned for any reason, we reserve the right to electronically debit your account in the amount attempted and your account will be charged a \$40.00 fee from Capital Candy Company. If your account becomes past due we reserve the right to electronically debit your account in the amount that is due.**

I authorize Capital Candy Company to use this account.

Owners Signature: _____

E-mail or Fax number _____

Staple Your

Voided Check

Here



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		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

Mark an **X** in the appropriate box: Single-use certificate Blanket certificate
 Temporary vendors must issue a single-use certificate.

To the purchaser:
 You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

Purchaser information – please type or print

I am engaged in the business of _____ and principally sell _____
 (Contractors may not use this certificate to purchase materials and supplies.)

Part 1 – To be completed by registered New York State sales tax vendors

I certify that I am:

- a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is _____
- a New York State temporary vendor. My valid *Certificate of Authority* number is _____ and expires on _____

I am purchasing:

- A.** Tangible personal property (other than motor fuel or diesel motor fuel)
 - for resale in its present form or for resale as a physical component part of tangible personal property;
 - for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service; or
- B.** A service for resale, including the servicing of tangible personal property held for sale.
- C.** Restaurant-type food, heated food, or heated drink for resale.

Part 2 – To be completed by non-New York State purchasers

I certify that I am not registered nor am I required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction _____ and have been issued the following registration number _____ (If sales tax or VAT registration is not required and a registration number is not issued by your home jurisdiction, indicate the location of your business and write **not applicable** on the line requesting the registration number.)

I am purchasing:

- D.** Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
- E.** Tangible personal property for resale that will be resold from a business located outside New York State.

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

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

Substantial penalties will result from misuse of this certificate.

Instructions

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

Form ST-120, *Resale Certificate*, is a sales tax exemption certificate.

This certificate is only for use by a purchaser who:

- A** – is registered as a New York State sales tax vendor and has a valid *Certificate of Authority* issued by the Tax Department and is making purchases of tangible personal property (other than motor fuel or diesel motor fuel) or services that will be resold or transferred to the purchaser's customers, **or**
- B** – is not required to be registered with the New York State Tax Department;
- is registered with another state, the District of Columbia, a province of Canada, or other country, or is located in a state, province, or country which does not require sellers to register for sales tax or VAT purposes; and
 - is purchasing items for resale that will be either:
 - 1) delivered by the seller to the purchaser's customer or to an unaffiliated fulfillment service provider located in New York State, **or**
 - 2) delivered to the purchaser in New York State, but resold from a business located outside the state.

Note: For purposes of 1) above, delivery by the seller includes delivery in the seller's own vehicle or by common carrier, regardless of who arranges for the transportation.

Non-New York State purchasers: registration requirements

If, among other things, a purchaser has any place of business or salespeople in New York State, or owns or leases tangible personal property in the State, the purchaser is required to be registered for New York State sales tax.

A business must register (unless the business can rebut the statutory presumption as described in TSB-M-08(3.1)S, *Additional Information on How Sellers May Rebut the New Presumption Applicable to the Definition of Sales Tax Vendor as Described in TSB-M-08(3)S*) for New York State sales tax if the business enters into agreements with residents of New York State under which the residents receive consideration for referring potential customers to the business by links on a Web site or otherwise, and the value of the sales in New York State made by the business through those agreements totals more than \$10,000 in the preceding four sales tax quarters. See TSB-M-08(3)S, *New Presumption Applicable to Definition of Sales Tax Vendor*, and TSB-M-08(3.1)S.

Also see TSB-M-09(3)S, *Definition of a Sales Tax Vendor is Expanded to Include Out-of-State Sellers with Related Businesses in New York State*, for information on sales tax registration requirements for out-of-state businesses with New York affiliates.

A purchaser who is not otherwise required to be registered for New York State sales tax may purchase fulfillment services from an **unaffiliated** New York fulfillment service provider and have its tangible personal property located on the premises of the provider without being required to be registered for sales tax in New York State.

If you need help determining if you are required to register because you engage in activity in New York State, contact the department (see *Need help?*).

If you meet the registration requirements and engage in business activities in New York State without possessing a valid *Certificate of Authority*, you will be subject to penalty of up to \$500 for the first day on which you make a sale or purchase, and up to \$200 for each additional day, up to a maximum of \$10,000.

Limitations on use

Contractors **cannot** use this certificate. They must either:

- issue Form ST-120.1, *Contractor Exempt Purchase Certificate*, if the tangible personal property being purchased qualifies for exemption as specified by the certificate, **or**
- issue Form AU-297, *Direct Payment Permit*, **or**
- pay sales tax at the time of purchase.

Contractors are entitled to a refund or credit of sales tax paid on materials used in repairing, servicing or maintaining real property, if the materials are transferred to the purchaser of the taxable service in conjunction with the performance of the service. For additional information, see Publication 862,

Sales and Use Tax Classifications of Capital Improvements and Repairs to Real Property.

To the Purchaser

Enter all the information requested on the front of this form.

You may mark an **X** in the *Blanket certificate* box to cover all purchases of the same general type of property or service purchased for resale. If you do not mark an **X** in the *Blanket certificate* box, the certificate will be deemed a *Single-use certificate*. Temporary vendors may not issue a blanket certificate. A *temporary vendor* is a vendor (other than a show or entertainment vendor), who, in no more than two consecutive quarters in any 12-month period, makes sales of tangible personal property or services that are subject to tax.

This certificate does not exempt prepaid sales tax on cigarettes. This certificate may not be used to purchase motor fuel or diesel motor fuel.

Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- A penalty equal to 100% of the tax due;
- A \$50 penalty for each fraudulent exemption certificate issued;
- Criminal felony prosecution, punishable by a substantial fine and a possible jail sentence; and
- Revocation of your *Certificate of Authority*, if you are required to be registered as a vendor. See TSB-M-09(17)S, *Amendments that Encourage Compliance with the Tax Law and Enhance the Tax Department's Enforcement Ability*, for more information.

To the Seller

If you are a New York State registered vendor and accept an exemption document, you will be protected from liability for the tax, if the certificate is valid.

The certificate will be considered valid if it was:

- accepted in good faith;
- in the vendor's possession within 90 days of the transaction; and
- properly completed (all required entries were made).

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

You must get a properly completed exemption certificate from your customer no later than 90 days after the delivery of the property or the performance of the service. When you receive a certificate after the 90 days, both you and the purchaser are subject to the burden of proving that the sale was exempt, and additional documentation may be required. An exemption certificate received on time that is not properly completed will be considered satisfactory if the deficiency is corrected within a reasonable period. You must also maintain a method of associating an invoice (or other source document) for an exempt sale made to a customer with the exemption certificate you have on file from that customer.

Invalid exemption certificates – Sales transactions which are not supported by valid exemption certificates are deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the seller.

Retention of exemption certificates - You must keep this certificate for at least three years after the due date of the return to which it relates, or the date the return was filed, if later.

Need help?



Visit our website at www.tax.ny.gov

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

Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

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