CT-120
(11/12)
New York State Department of Taxation and Finance
Resale Certificate for Telecommunication Purchases

Telecommunication services provider information - please type or print


## 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 $\qquad$ .
- 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 <br> issued by the Tax Department | Name of owner, partner, or officer of corporation, authorizing the purchase |  |
| :--- | :--- | :--- |
| Street address | State | ZIP code |
| City | Purchase authorizer's title |  |

Substantial penalties will result from misuse of this certificate.

