



Momentum Telecom, Inc.

Exemption Certificate Packet Instructions

Calendar Year: 2024

GENERAL INFORMATION

This packet contains various forms and certificates (“certificates”) necessary to claim exemption from the collection of applicable taxes and fees imposed on the purchase of products and services from **Momentum Telecom, Inc.** (“Momentum Telecom”).

INSTRUCTIONS

Please print and complete those certificates that are required based on the jurisdictions applicable to your business. **Applicable certificate(s) must be completed in full and submitted timely in order to be considered valid.**

Valid certificate(s) must include:

- CUSTOMER name. The CUSTOMER name on the certificate must match the CUSTOMER name on the account.
- Billing Account Number (BAN). All BAN(s) to be covered (or excluded) by the certificate(s) must be noted in the respective account field. “ALL” or leaving this section blank will not exempt any accounts, and the certificate(s) may be considered invalid.
- Valid tax or regulatory account number or tax ID. Certificates without valid tax or regulatory account number(s) or tax ID(s) will be considered invalid.
- Signature. Ensure signatory meets the requirements of the certificate (i.e. Authorized Person vs. Officer) and that the certificate(s) is dated. Any certificates without the appropriate signatory and/or date will be considered invalid.

CERTIFICATES

Completed certificates exempt CUSTOMER from collection of applicable taxes, fees, and surcharges by **Momentum Telecom** upon **Momentum Telecom’s** receipt and acceptance of the respective certificate(s).

Federal Certificates

- Federal Universal Service Fund Exemption Certificate - Exempts Federal Program Fee surcharges, including Federal Universal Service Fund surcharge, Telecommunications Relay Services Fund surcharge, and the FCC Regulatory Fee surcharge. Note: This exemption must be recertified annually.
- Federal Excise Tax Exemption Certificate - Exempts the Federal Excise Tax (FET)

Multi-Jurisdictional Certificates

Multijurisdictional certificates exempt only those taxes/fees for the states listed on the individual certificates.

- Regulatory Fee Surcharge Resale Certificate - Exempts state regulatory fees such as state PUC fees, TRS and DEAF surcharges
- Gross Receipts Tax / Surcharges Resale Certificate - Exempts certain state and local gross receipts tax surcharges
- Certification of Resale Exemption from Payment of 911/E911 Taxes and Fees - Exempts 911/E911 taxes, fees, and surcharges
- State Universal Service Fund Surcharge Exemption Certificate - Exempts State Universal Service Fund surcharges
- Uniform Sales & Use Tax Resale Certificate - Exempts most states' sales taxes

Jurisdiction Specific Certificates

Jurisdiction specific certificates exempt taxes/fees that are not covered by the multijurisdictional certificates.

- AL -Exempts Rental, Sales & Utility Privilege Tax (expires annually) *state issued
- CA - CDTFA-230 - Exempts California sales tax
- Certificate of Exemption from City of Los Angeles Communications Users Tax - Exempts Los Angeles Utility Users Tax (UUT)
- California Local Utility Users Tax Blanket Resale Certificate - Exempts California local UUTs
- CO - DR 0563 - Exempts Colorado sales tax
- CO - Home Rule Cities Exemption Certificate - Exempts Colorado home rule city sales tax
- DC - Sales & Telecommunications Resale Certificates - Exempts Sales & Use & Toll Telecommunications Tax *state issued
- Delaware License and Excise Tax Exemption Certificate - Exempts Delaware license and excise tax
- FL - DR-13 - Exempts Florida sales taxes (expires annually) *state issued
- FL - DR-700015 - Exempts Florida communications taxes (expires annually) *state issued
- HI - G-17 - Exempts Hawaii sales and telecommunications taxes
- IL - CRT-61 - Exempts Illinois sales and telecommunications taxes
- IL - Telecommunications Excise Tax License - Exempts telecommunications tax

Jurisdiction Specific Certificates Cont.

- CHI Telecommunications Tax 7501 Registration Certificate - Exempts Chicago telecommunications tax *state issued
- IN - ST-109NP&G - Exempts Indiana Utility sales taxes
- KY - 51A105 - Exempts Kentucky sales taxes
- LA - R-1064 - LA Resale Certificate - Exempts tangible personal property taxes *state issued
- ME - Resale Certificate - Exempts Maine sales taxes *state issued
- MD - Suggested Blanket Resale Certificate - Exempts Maryland sales taxes
- MA - ST-4 - Exempts Massachusetts sales taxes
- MS - Sales Tax Permit - Exempts Mississippi sales and telecommunications sales tax *state issued
- MT - Form TEC - Exempts Montana telecommunications taxes
- NH - CST Cert of Resale - Exempts New Hampshire telecommunications taxes *state issued (Complete NH DP-143 - Communications Services Tax application)
- NM - Nontaxable Transaction Certificate - Exempts New Mexico sales and telecommunications taxes *state issued (Complete NM ACD-31050 - Nontaxable Transaction Certificate application)
- NY - CT-120 - Exempts New York Sec. 186-e gross receipts tax surcharges
- NY - ST-120 - Required for resale - Exempts New York sales and telecommunications taxes
- PA - GRT Telecom Reseller Acknowledgement Form - Exempts Pennsylvania gross receipts tax surcharge *state issued
- TN - Resale Certificate - Exempts Tennessee sales taxes *state issued
- VA - CT-10 - Exempts Virginia sales and telecommunications taxes
- WA - Reseller Permit - Exempts Washington sales taxes *state issued
- WV & WY - Streamlined Sales Tax SSTGB Form F0003 - Exempts WV & WY sales taxes

DISCLOSURE NOTICE

*CUSTOMER acknowledges that **Momentum Telecom** may provide a copy of the certificate(s), along with any supporting information, to the Universal Service Administrative Company (USAC), to the FCC, to legal counsel, or to an auditor, as needed, without notice to or consent from CUSTOMER.*

NEED HELP?

To speak with a tax specialist, please call 318-221-3615.

2024 Annual Federal Universal Service Fund Exemption Certification

CUSTOMER INFORMATION:

Full Legal Name ("CUSTOMER")¹:

Form 499-ID #:

Address:

Contact:

Phone: E-Mail:

CUSTOMER hereby requests an exemption from payment of the Federal Universal Service Fund Surcharge ("Surcharge") assessed by Momentum Telecom, Inc. and its successors and assigns (collectively "Momentum Telecom") due to Momentum Telecom's contribution to the Federal Universal Service Fund ("FUSF") established by the Federal Communications Commission ("FCC").

The undersigned, on behalf of CUSTOMER, hereby represents, warrants and certifies as follows:

- A. Except for services identified in Section E below, if any, I certify under penalty of perjury that at least one of the statements in 1-3 below applies:
 1. CUSTOMER is purchasing service for resale and is incorporating the purchased services into its own offerings which are, at least in part, assessable U.S. telecommunications or interconnected Voice over Internet Protocol (VoIP) services. CUSTOMER either directly contributes or has a reasonable expectation that another entity in the downstream chain of resellers directly contributes to the federal universal service support mechanisms on the assessable portion of revenues from offerings that incorporate the purchased services.
 2. A non-U.S. telecommunications carrier or non-U.S. VoIP provider and CUSTOMER purchases and uses per-minute-of-use services only to provide services that originate outside of the U.S. but terminate in the U.S., and CUSTOMER is not billing any U.S. End User for telecommunications or VoIP services.
 3. Purchasing per-minute-of-use services only to provide services that traverse the U.S. (i.e., non-domestic services that both originate and terminate outside of the U.S. but are routed through the U.S.).
- B. If A.1 applies, that CUSTOMER has filed, and will continue to file, completed FCC Form 499-A Reporting Worksheets, as well as FCC Form 499-Q Reporting Worksheets, if applicable.
- C. CUSTOMER acknowledges that Momentum Telecom's determination of whether CUSTOMER is exempt in total or in part from Momentum Telecom's pass-through of FUSF contributions will be based upon the information provided by me in this Certificate, and that for all future services purchased from Momentum Telecom, after the date identified below on this 2024 Annual Certification, that the new services (new or existing Billing Account Numbers [BANs]) will be treated in the same manner as the existing service(s) as certified to on this 2024 FUSF certification form, until you submit to Momentum Telecom an amended FUSF certification form. CUSTOMER must notify Momentum Telecom no later than twenty (20) calendar days if at any time this Certificate becomes incomplete, inaccurate, outdated or otherwise obsolete by emailing AP_tax@momentumtelecom.com with appropriate changes to this form. You may request your BANs by submitting a request to AP_tax@momentumtelecom.com. In addition, CUSTOMER will update this Certification annually.
- D. CUSTOMER acknowledges that in the event Momentum Telecom exempts CUSTOMER from payment of Momentum Telecom's FUSF pass-through based upon the information, representations and certification contained in this Certificate and Momentum Telecom thereafter determines that the exemption was mistakenly granted or granted based upon

¹ If the company files its Form 499 on a consolidated basis, please provide the full legal name of every company covered under the Form 499 Filer ID.

CUSTOMER's false, inaccurate, or erroneous information, Momentum Telecom may pass-through to CUSTOMER any and all FUSF amounts that were not previously applied as the result of the exemption. CUSTOMER agrees that Momentum Telecom may bill and that CUSTOMER will pay all applicable past and/or future pass-through amounts and charges, including without limitation, contribution to a universal service fund or other related funds, in connection with Momentum Telecom's provision of services to CUSTOMER, plus any applicable late payment fees, interest and/or penalties for any time period for which CUSTOMER's information was inaccurate. CUSTOMER expressly waives any limitations period, contractual back-billing restrictions, statutes of limitations or similar limitation periods that may otherwise apply.

- E. CUSTOMER understands and agrees to pay any Surcharge that may apply to the Momentum Telecom-assigned BANs that are associated with Services that CUSTOMER purchases from Momentum Telecom that are NOT exempt from Momentum Telecom FUSF charges. CUSTOMER should identify all BANs that include any Services that do NOT qualify for the FUSF exemption in the table below. If additional BANs need to be identified, please communicate those BANs on an additional piece of paper. These BANs will be subject to Federal Universal Service Fund Surcharges. You may request your BANs by submitting a request to AP_tax@momentumtelecom.com.

****Please identify all BANs for services purchased to which the above certification does not apply.***

BAN:	BAN:	BAN:
BAN:	BAN:	BAN:
BAN:	BAN:	BAN:

- F. CUSTOMER further acknowledges that Momentum Telecom may provide a copy of this Certificate and supporting information to the Universal Service Administrative Company (USAC), to the FCC, to legal counsel, or to an auditor, as needed, without notice to or consent from CUSTOMER.
- G. The undersigned individual attests that he or she is authorized by CUSTOMER to provide all information within this completed Certificate, and to sign this Certificate.
- H. CUSTOMER agrees to indemnify, defend and hold MOMENTUM TELECOM harmless from any and all claims arising from an exemption determined to be invalid, incorrect or inaccurate.

CUSTOMER:

Authorized Representative's Signature

Print Name

Title

Date

Please return completed form to e-mail address: AP_tax@momentumtelecom.com



Federal Excise Tax Exemption Certificate

The undersigned hereby certifies that the service furnished by Momentum Telecom, Inc. ("Momentum Telecom" or "Seller") 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 Seller in writing when the claimed status no longer applies.

- A nonprofit hospital referred to in IRC Section 170 (b)(1)(A)(ii) which is exempt from income tax under Section 501 (a).
- A nonprofit educational organization described in IRC Section (170) (b)(1)(A)(ii) which is exempt from income tax under Section 501 (a).
- A School which is operated as an activity of an organization described in IRC Section 501(c)(3) which is exempt from income tax under Section 505(a), and operates as described in IRC Section 4253 (j).
- The U.S. government, government of a State, political subdivision of a state or of the District of Columbia.
- The American Red Cross or an international organization described in Internal Revenue code Sections 7701 (a)(18) and 4253 (c).
- A news service company of the type referred to in Internal Revenue Code Section 4253 (b).
- Diplomatic, consular or other officers of foreign governments temporarily residing in the United States who are nationals of the foreign country on a diplomatic mission.
- All telecommunications services purchased from Seller 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 Seller 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.

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

THE EXEMPT STATUS OF THE UNDERSIGNED IS EFFECTIVE AS OF _____

Customer: _____ Federal Tax ID (FEIN): _____

Customer Address: _____
Street City State Zip

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.

Authorized Signature Title Date

Momentum Telecom, Inc.
1 Concourse Parkway, NE, Suite 600 Main: 561.672.7068
Atlanta, GA 30328



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

This is to certify that the services provided by Momentum Telecom, Inc. ("Seller" or "Momentum Telecom") are being resold by the company listed below. The undersigned certifies that all applicable Regulatory Fees and Surcharges are being billed to the end-user and are being remitted to the appropriate jurisdiction as applicable. The undersigned agrees to notify Momentum Telecom in writing when any tax exemption(s) included herein changes or ceases to exist. The undersigned further certifies that the exemption claimed is allowable under applicable laws.

Check applicable states and provide each Telecommunications Regulatory Tax ID or Registration number.

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

Customer Name: _____ **Federal Tax ID (FEIN):** _____

Customer Address: _____
Street City State Zip

BY EXECUTING THIS EXEMPTION CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER FULLY MEETS THE EXEMPTION ELIGIBLE PROVISIONS ESTABLISHED BY THE APPLICABLE JURISDICTION(S) RELATED TO THE FEES HEREIN AND THAT CUSTOMER WILL BE SOLELY RESPONSIBLE TO COLLECT AND REMIT ALL APPLICABLE FEES REQUIRED BY ANY GOVERNMENTAL AUTHORITY IN THE JURISDICTIONS INCLUDED HEREIN ON ANY AND ALL SERVICES PROVIDED BY MOMENTUM TELECOM THAT ARE FEE ASSESSABLE.

Authorized Signature **Title** **Date**



Certification of Resale Exemption from Payment of 911/E911 Taxes and Fees

Customer hereby represents and warrants that it is responsible for, and will collect and remit, all applicable 911 and E911 state and local regulatory taxes, fees and surcharges (collectively "911 Surcharges") associated with its resale of the services provided by Momentum Telecom, Inc. ("Momentum Telecom" or "Seller") to the Customer. Customer shall, at Momentum Telecom's request, provide proof that Momentum Telecom deems sufficient to show Customer's reseller status.

Check all applicable states in the table below and provide the Customer's 911 Surcharge authorization, license, or registration number for that state in the space provided and/or attach applicable local jurisdiction exemption information for each state, or other basis for asserting exemption from 911 Surcharges from each state and/or jurisdiction where Customer operates and claims an exemption.

State	Exemption #	State	Exemption #	State	Exemption #
AL		KY		ND	
AK		LA		OH	
AZ		ME		OK	
AR		MD		OR	
CA		MA		PA	
CO		MI		RI	
CT		MN		SC	
DE		MS		SD	
DC		MO		TN	
FL		MT		TX	
GA		NE		UT	
HI		NV		VT	
ID		NH		VA	
IL		NJ		WA	
IN		NM		WV	
IA		NY		WI	
KS		NC		WY	

Customer Name: _____ **Federal Tax ID (FEIN):** _____

Customer Address: _____
Street City State Zip

BY EXECUTING THIS CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER FULLY MEETS THE EXEMPTION ELIGIBLE PROVISIONS ESTABLISHED BY THE APPLICABLE JURISDICTION(S) AND THAT CUSTOMER WILL BE SOLELY RESPONSIBLE TO COLLECT AND REMIT ALL APPLICABLE 911 SURCHARGES REQUIRED BY ANY GOVERNMENTAL AUTHORITY IN THE JURISDICTIONS INCLUDED HEREIN ON ANY AND ALL SERVICES PROVIDED BY MOMENTUM TELECOM THAT ARE 911 SURCHARGE ASSESSABLE.

Authorized Signature Title Date

State Universal Service Fund Surcharge Exemption Certificate

Customer certifies that the products or services purchased from Momentum Telecom, Inc. ("Momentum Telecom" or "Seller") are purchased for resale, either wholesale or retail, in the normal course of the Customer's business. 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.

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

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

Customer Name: _____ Federal Tax ID: _____

Customer Address: _____
Street City State Zip

BY EXECUTING THIS EXEMPTION CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER FULLY MEETS THE EXEMPTION ELIGIBLE PROVISIONS ESTABLISHED BY THE APPLICABLE JURISDICTION(S) RELATED TO THE FEES HEREIN AND THAT CUSTOMER WILL BE SOLELY RESPONSIBLE TO COLLECT AND REMIT ALL APPLICABLE FEES REQUIRED BY ANY GOVERNMENTAL AUTHORITY IN THE JURISDICTIONS INCLUDED HEREIN ON ANY AND ALL SERVICES PROVIDED BY MOMENTUM TELECOM THAT ARE FEE ASSESSABLE.

Authorized Signature Title Date

UNIFORM SALES & USE TAX RESALE CERTIFICATE — MULTIJURISDICTION

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 and the recipient Seller have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time. This form was revised as of October 14, 2022.

Issued to Seller: Momentum Telecom, Inc.

Address: 1 Concourse Parkway, NE, Suite 600, Atlanta, GA 30328

I certify that:

Name of Firm (Buyer): _____

Address: _____

is engaged or is registered as a

Wholesaler

Retailer

Manufacturer

Seller

Lessor (see notes on pages 2–4)

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		NE	
AR		NV ²⁰	
AZ ³		NJ	
CA ⁴		NM ^{5,21}	
CO ^{5,6}		NC ²²	
CT ⁷		ND	
FL ⁸		OH ²³	
GA ⁹		OK ²⁴	
HI ^{5,10}		PA ²⁵	
ID ¹¹		RI ²⁶	
IL ^{5,12}		SC	
IA		SD ²⁷	
KS ¹³		TN ²⁸	
KY ¹⁴		TX ²⁹	
ME ¹⁵		UT	
MD ¹⁶		VT ³⁰	
MI ¹⁷		WA ³¹	
MN ¹⁸		WI ³²	

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.

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, or other authorized signer of Buyer)

Title: _____

Date: _____

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 – Multijurisdiction 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 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 sale 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:

- (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.

Frequently Asked Questions Uniform Sales and Use Tax Certificate – Multijurisdictional

- **To whom do I give this certificate?**
- **Can I register for multiple states simultaneously?**
- **I have received this certificate from my customer. What do I do with it?**
- **Am I the Buyer or the Seller?**
- **What is the purpose of this certificate?**
- **How do I fill out the certificate?**
- **What information goes on the line next to each state abbreviation?**
- **What if I don't have an ID number for any (or some) state(s)?**
- **Who should use this certificate?**
- **Can I use this certificate?**
- **Which states accept the certificate?**
- **I am based in, buying from, or selling into Maine. Can I use this certificate?**
- **I am a drop shipper. Can I use this certificate?**
- **Do I have to fill this certificate out for every purchase?**
- **Can this certificate be used as a blanket certificate?**
- **Who determines whether this certificate will be accepted?**
- **I have been asked to accept this certificate. How do I know whether I should accept it?**
- **Is there a more recent version of this certificate?**
- **To whom should I talk to for more information?**

To whom do I give this certificate?

If you are purchasing goods for resale, you will give this certificate to your vendor, so that your vendor will not charge you sales tax.

If you are selling goods for resale, and you have received this certificate from your buyer, you will keep the certificate on file.

Can I register for multiple states simultaneously?

A buyer must be registered as a retailer for sales/use tax in states where the buyer has sales/use tax nexus in a state. Registration in each state must be done separately with that state. See the state tax agency's website. The Federal Tax Administrators (FTA) maintains a centralized list of links to state agency websites: <https://taxadmin.memberclicks.net/state-tax-agencies>. The Streamlined Sales Tax Governing Board, Inc. maintains a centralized registration system that can be used to register in states that are members. For more information, see www.streamlinedsalestax.org.

I have received this certificate from my customer. What do I do with it?

Once you have examined the certificate and you have accepted it, you will keep it on file as prescribed by applicable state laws. The relevant state will generally be the state where you are located, or the state where the sales transaction took place.

Am I the Buyer or the Seller?

If you are purchasing goods for resale, you are the Buyer. If you are selling goods to a buyer who is purchasing them for resale, you are the Seller.

What is the purpose of this certificate?

This certificate is to be used as supporting documentation that the Seller should not collect sales tax because the good or service sold to the Buyer, is exempt from the tax as a sale for resale or as an ingredient or component of a product manufactured by the Buyer and to be resold.

How do I fill out the certificate?

The individual filling out the certificate is referred to as the Buyer. The first two lines, “Issued to Seller” and “Address”, should be filled in with the name and address of the Seller. The rest of the information refers to the Buyer (name and address of Buyer, business engaged in, description of business, property or services to be purchased). The line next to each state abbreviation should be filled out with the relevant state ID number.

What information goes on the line next to each state abbreviation?

The line next to each state abbreviation should be filled in with the relevant state ID number. This will be the sales/use tax registration or resale authorization number issued by the state (see next FAQ for an exception). For example, on the line next to AL, provide the sales/use tax registration number issued by Alabama. The relevant registration number may be given various names in the different states. Some of the terms for this number are State Registration or Seller’s Permit Number. Regardless of the name, this will be a number that has been issued by the state to the Buyer (see next FAQ for an exception). This number is generally associated with the reseller’s authority to collect and remit sales/use tax.

What if I don’t have a registration number for any (or some) state(s)?

The states vary in their rules regarding requirements for a reseller exemption or exclusion. Some states require that the reseller (Buyer) be registered to collect sales tax in the state where the reseller makes its purchase. Other states will accept the certificate if the registration number is provided for some other state (such as the resident state of the Buyer). You should check with the relevant state to determine whether you meet the requirements of that state.

Who should use this resale certificate?

A Buyer who is registered in one of the states listed on the resale certificate may be able to use this certificate to make purchases of tangible property or taxable services that are for resale tax-exempt. States vary in their policies for use of this certificate. Questions regarding your specific eligibility to use this certificate should be addressed to the revenue department of the relevant state.

Can I use this resale certificate?

The states vary in their rules for use of this resale certificate. You should check with the relevant state to determine whether you can use this resale certificate for purchases from sellers registered in that state. The footnotes to the certificate provide some guidance; however, the Multistate Tax Commission cannot guarantee that any state will accept this certificate. States may change their policies without informing the Multistate Tax Commission.

Which states accept the certificate?

States listed on the certificate have accepted this certificate. States may change their policies for acceptance of the certificate without notifying the Multistate Tax Commission. You may check with the relevant state to determine the current status of the state’s acceptance policy. See next FAQ.

I am based in, buying from, or selling into Maine. Can I use this certificate?

Please contact Maine Revenue Services.

I am a drop shipper. Can I use this certificate?

If you are the Buyer and your Seller ships directly to your customers, you may be able to use this certificate because you are a reseller. However, your Seller may be unwilling to accept this certificate if you are not

registered to collect sales tax in the state(s) where your customers are located.

If you are the Seller, and you have nexus with the state(s) into which you are shipping to your Buyer's customers, you may be required by such state(s) to remit sales tax on those sales if your Buyer is not registered to collect sales tax.

Do I have to fill this resale certificate out for every purchase?

In many cases, this certificate can be used as a blanket certificate, so that you will only need to fill it out once for each of your Sellers. Some states require periodic replacement with a renewed certificate (see notes on certificate).

Can this resale certificate be used as a blanket certificate?

In many states this certificate can be used as a blanket certificate. You should verify this with the applicable state. A blanket certificate is one that can be kept on file for multiple transactions between a specific Buyer and specific Seller.

Who determines whether this resale certificate will be accepted?

The Seller will determine whether it will accept the certificate from the Buyer. The applicable state will determine whether a certificate is acceptable for the purpose of demonstrating that sales tax was properly exempted. The applicable state will generally be the state where the Seller is located or has nexus or the state where the sales transaction took place, or where the Buyer is located. The Multistate Tax Commission does not determine whether this certificate will be accepted either by the Seller or the applicable state.

I have been asked to accept this resale certificate. How do I know whether I should accept it?

You should contact your state revenue department if you are not familiar with the policies regarding acceptance of resale certificates.

In order for the certificate to be accepted in good faith by the Seller, Seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise care could be held liable for the sales tax due in some states.

Is there a more recent version of this certificate?

No. The most recent version is posted on our website (revised as of October 14, 2022). You may have seen a version that has been modified in an unauthorized manner. You should not use any version other than the one available on our website.

Whom should I talk to for more information?

For information regarding whether the certificate will be accepted in the applicable state, you should contact the revenue department of that state. The Multistate Tax Commission's [Member States](#) webpage has links to revenue department websites.



2024
UTILITY TAX LICENSE
State of Alabama
Alabama Department of Revenue

SAMPLE

ISSUED TO:
COMPANY NAME

ACCOUNT TYPE	ACCOUNT NUMBER	EFFECTIVE DATE	EXPIRATION DATE
UGR	XXXX XXXXX	XX/XX/XXXX	XX/XX/XXXX

TO ENGAGE IN BUSINESS FOR WHICH TAX IS IMPOSED BY SECTIONS 40-21-80/88 CODE OF ALABAMA 1975, AS AMENDED.

NON-TRANSFERABLE
THIS ACCOUNT ISSUED TO PERSON OR BUSINESS WHOSE NAME APPEARS ABOVE IS NOT TRANSFERABLE.

NAICS CODE: XXXXXX

STATE OF ALABAMA
DEPARTMENT OF REVENUE
Derrick Colman
Deputy Commissioner

THIS LICENSE APPLIES TO THE FOLLOWING LOCATION(S):

COMPANY ADDRESS



2024
SALES TAX LICENSE
State of Alabama
Alabama Department of Revenue

SAMPLE

ISSUED TO:
COMPANY NAME

ACCOUNT TYPE	ACCOUNT NUMBER	EFFECTIVE DATE	EXPIRATION DATE
RNT	XXXXXXXXXX	XX/XX/XXXX	XX/XX/XXXX

TO ENGAGE IN BUSINESS FOR WHICH TAX IS IMPOSED BY SECTIONS 40-12-220/227 CODE OF ALABAMA 1975, AS AMENDED. RENTAL TAX LAW

NON-TRANSFERABLE
THIS ACCOUNT ISSUED TO PERSON OR BUSINESS WHOSE NAME APPEARS ABOVE IS NOT TRANSFERABLE.
THE LICENSEE MAY PURCHASE ITEMS TAX EXEMPT FOR THE PURPOSE OF LEASING/RENTING TO ANOTHER THE SAME PROPERTY UNDER A LEASING OR RENTAL TRANSACTION IN THE REGULAR COURSE OF BUSINESS.

NAICS CODE: XXXXXX

STATE OF ALABAMA
DEPARTMENT OF REVENUE
Derrick Colman
Deputy Commissioner

THIS LICENSE APPLIES TO THE FOLLOWING LOCATION(S):

COMPANY ADDRESS



2024
SALES TAX LICENSE
State of Alabama
Alabama Department of Revenue

SAMPLE

ISSUED TO:
COMPANY NAME

ACCOUNT TYPE	ACCOUNT NUMBER	EFFECTIVE DATE	EXPIRATION DATE
SLS	XXXX XXXXX	XX/XX/XXXX	XX/XX/XXXX

TO ENGAGE IN BUSINESS FOR WHICH TAX IS IMPOSED BY SECTIONS 40-23-1/39 CODE OF ALABAMA 1975, AS AMENDED. SALES TAX LAW

NON-TRANSFERABLE
THIS ACCOUNT ISSUED TO PERSON OR BUSINESS WHOSE NAME APPEARS ABOVE IS NOT TRANSFERABLE.
THE LICENSEE MAY PURCHASE ITEMS TAX EXEMPT FOR THE PURPOSE OF RESALE AT RETAIL IN THE REGULAR COURSE OF BUSINESS.

NAICS CODE: XXXXXX

STATE OF ALABAMA
DEPARTMENT OF REVENUE
Derrick Colman
Deputy Commissioner

THIS LICENSE APPLIES TO THE FOLLOWING LOCATION(S):

COMPANY ADDRESS

California Resale Certificate

I HEREBY CERTIFY:

1. I hold valid seller's permit number: _____

2. I am engaged in the business of selling the following type of tangible personal property:

3. This certificate is for the purchase from Momentum Telecom, Inc. of the item(s) I have listed in paragraph 5 below. [Vendor's name]

4. I will resell the item(s) listed in paragraph 5, which I am purchasing under this resale certificate in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe use tax based on each item's purchase price or as otherwise provided by law.

5. Description of property to be purchased for resale:

6. I have read and understand the following:

For Your Information: A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

NAME OF PURCHASER

SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRESENTATIVE



PRINTED NAME OF PERSON SIGNING

TITLE

ADDRESS OF PURCHASER

TELEPHONE NUMBER

()

DATE

CERTIFICATE OF EXEMPTION FROM CITY OF LOS ANGELES COMMUNICATION USERS TAX

() New

THIS SECTION MUST BE COMPLETED IN ORDER FOR THE EXEMPTION CLAIMED BELOW TO BE VALID.

The undersigned certifies that the account for which a tax exemption is being claimed; (1) will be used by the exempt organization, (2) billing address on the account is a valid address of the exempt organization, and (3) the account will be paid directly by the exempt organization listed below:

Account Name: _____ Account Number: _____
Billing Address: _____

The undersigned represents he/she is authorized to execute this certificate and hereby claims exemption from taxes imposed by Section 21.1.3(d) of the Los Angeles Municipal Code under the following provisions. (Check applicable section and provide information *where* required.)

A. () RESELLER OF COMMUNICATIONS SERVICES

The undersigned certifies the communication services furnished by the telephone company or other communications services provider will be used exclusively in the rendering of a communications service upon which tax is imposed by Section 21.1.3 of the Los Angeles Municipal Code. It is understood that no tax will be collected by the telephone company or other communications services provider on charges for said services and it will be the responsibility of the undersigned to collect such tax as may be due from its customers and to remit it to the City of Los Angeles.

All resellers of communications services requesting exemption from payment of the Communications Users Tax (CUT) must register with the City of Los Angeles Office of Finance in order to properly remit to the City CUT collected from the resellers' customers. In addition to this signed Certificate of Exemption, resellers of communications services must submit proof of registration with the Office of Finance to the communications services provider in order to validate the claimed exemption.

B. () GOVERNMENTAL ORGANIZATIONS

The undersigned claims exemption from the tax imposed on amounts paid for communications services by a governmental organization. The undersigned certifies such exemption is allowable by law because such service is being and will be furnished to and charges will be paid directly from the funds of (check one):

- () The United States
- () A state or political subdivision thereof
- () A public International Organization ; Section 7701(a)(18) made tax exempt by Presidential Executive Order No. _____ (Attach copy of order)
- () An organization created and specifically designated tax exempt by Act of Congress. Public Law No. _____ (Attach copy of public law)

C. () NEWS SERVICES

The undersigned claims exemption from the tax imposed on amounts paid for communications services, except with respect to local telephone services, used in connection with the collection of news for the public press or a news ticker service furnishing a general news service similar to that of the public press, or radio broadcasting, or in the dissemination of news through the public press, or a news ticker service furnishing a general news service similar to that of the public press, or by means of radio broadcasting, if the charge for that service is billed in writing to that person.

D. () INTERNATIONAL, ETC., ORGANIZATIONS

The undersigned claims exemption from the tax imposed on amounts paid for communications services furnished to a public international organization in which the United States participates pursuant to treaty or Act of Congress, or to the American Red Cross. The undersigned certifies that such exemption granted to a foreign government is allowable by law in accordance with the provision of the Government's Treaty with the United States and that the undersigned is not engaged in professional business, trade, or commerce and is not a citizen of the United States.

Name of Organization: _____ Name of Treaty: _____ Date of Treaty: _____

CITY OF LOS ANGELES

E. () SERVICEMEN IN COMBAT ZONE

The undersigned claims exemption from the tax imposed on charges for any communications services which originates within a combat zone, as defined in Section 112 of Title 26 of the United States Code, from a member of the Armed Forces of the United States performing service in the combat zone, as determined under Section 112 of Title 26 of the United States Code.

F. () NONPROFIT EDUCATIONAL ORGANIZATION

The undersigned claims exemption from tax on any amounts paid by a nonprofit organization for communications services provided to that organization. For purposes of this exemption, the term "nonprofit educational organization" means an educational organization described in Section 170(b)(1)(A)(ii) of the United States Code, which is exempt from federal income tax under Section 501(a) of Title 26 of the United States Code. The term also includes a school operated as an activity of an organization described in Section 501(c)(3) of Title 26 of the United States Code, which is exempt from federal income tax under Section 501(a) of Title 26 of the United States Code, if that school normally maintains a regular facility and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on.

G. () NONPROFIT HOSPITAL

The undersigned claims exemption from the tax on any amounts paid by a nonprofit hospital for communications services provided to that hospital. For purposes of this exemption, the term "nonprofit hospital" means a hospital referred to or defined in Section 170(b)(1)(A)(iii) of Title 26 of the United States Code, which is exempt from federal income tax under Section 501(a) of Title 26 of the United States Code.

H. () COMMON CARRIER, TELEPHONE AND TELEGRAPH COMPANY, RADIO AND TELEVISION BROADCASTING STATIONS AND NETWORKS

The undersigned certifies that such service has been and will continue to be used exclusively in the conduct of its business as a (check one):

- Common Carrier
- Telephone Company
- Telegraph Company
- Radio or Television Broadcasting Station or Network

I. () OTHER REASON

Reason: _____

Exemption authorized by Los Angeles Municipal Code Sec. _____

IF NO LONGER ENTITLED TO COMMUNICATIONS USERS TAX EXEMPTION, PLEASE INDICATE THE EFFECTIVE DATE OF THIS CHANGE:

Date

The undersigned agrees to notify the *provider* of services in writing within 30 days before the effective date when the Customer is no longer entitled to exemption or when the basis for tax exemption indicated above changes or ceases to exist. The undersigned also understands that the fraudulent use of this certificate for the purpose of securing this exemption will subject each and all guilty parties to fines, imprisonment, or both together with costs of prosecution as appropriate by law.

Account Name: _____ Account Number: _____

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature Title Date

FOR OFFICE USE:

Received by _____ Office _____ Telephone _____

Date Received _____ Date of Adjustment _____



California Local Utility User Tax Blanket Resale Certificate

Customer certifies that the products or services purchased from Momentum Telecom, Inc. ("Momentum Telecom" or "Seller") are purchased for resale, either wholesale or retail, in the normal course of the Customer's business. The issuer has the sole responsibility to determine the proper use of this certificate under applicable laws, as these may change from time to time.

FEIN / Utility Tax ID:

--	--	--	--	--	--	--	--	--

Customer Name: _____

Customer Address: _____
Street City State Zip

BY EXECUTING THIS EXEMPTION CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER FULLY MEETS THE EXEMPTION ELIGIBLE PROVISIONS ESTABLISHED BY THE APPLICABLE JURISDICTION RELATED TO THE FEES HEREIN AND THAT CUSTOMER WILL BE SOLELY RESPONSIBLE TO COLLECT AND REMIT ALL APPLICABLE FEES REQUIRED BY ANY GOVERNMENTAL AUTHORITY IN THE JURISDICTION INCLUDED HEREIN ON ANY AND ALL SERVICES PROVIDED BY MOMENTUM TELECOM THAT ARE FEE ASSESSABLE.

Authorized Signature Title Date



Sales Tax Exemption Certificate Multi - Jurisdiction

See page 2 for instructions

Last Name or Business Name Momentum Telecom, Inc.		First Name		Middle Initial	
Address 1 Concourse Parkway, NE, Suite 600					
City Atlanta			State GA	ZIP 30328	
I Certify That					
Name of Firm (Buyer)					
Address					
City			State	ZIP	
Qualifies As (Check each applicable item)					
<input type="checkbox"/> Wholesaler		<input type="checkbox"/> Retailer		<input type="checkbox"/> Manufacturer	
<input type="checkbox"/> Political Subdivision or Governmental Agency		<input type="checkbox"/> Charitable or Religious			
		<input type="checkbox"/> Other (Specify)			
If Other, specify here					
<p>1) and is registered with the below listed states and cities within which your firm would deliver purchases to us which are for resale or lease by us in the normal course of our business which is <input style="width: 150px; height: 20px;" type="text"/> or</p> <p>2) that such purchases are exempt from payment of sales or use tax in such states and cities because our buyer is:</p>					
<input type="checkbox"/> Political Subdivision or Governmental Agency		<input type="checkbox"/> Charitable or Religious		<input type="checkbox"/> Otherwise Exempt By Statute (Specify)	
If Otherwise Exempt By Statute, specify here					
City or State	State Registration or ID Number	City or State	State Registration or ID Number	City or State	State Registration or ID Number
City or State	State Registration or ID Number	City or State	State Registration or ID Number	City or State	State Registration or ID Number
City or State	State Registration or ID Number	City or State	State Registration or ID Number	City or State	State Registration or ID Number
<p>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.</p>					
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 (<i>owner, Partner or Corporate Officer</i>)			Title		Date (MM/DD/YY)



Self-Collected Colorado Home Rule Cities Sales and/or Occupation Tax Exemption Certificate

The undersigned certifies that the telecommunications services and/or tangible personal property purchased from
Momentum Telecom, 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		Englewood		Montrose	
Arvada		Federal Heights		Mt. Crested Butte	
Aspen		Frisco		Northglenn	
Aurora		Fort Collins		Parker	
Avon		Glendale		Pueblo	
Boulder		Glenwood Springs		Ridgway	
Breckenridge		Golden		Rifle	
Brighton		Grand Junction		Sheridan	
Broomfield		Greeley		Silverthorne	
Canon City		Greenwood Village		Snowmass Village	
Carbondale		Gunnison		Steamboat Springs	
Castle Rock		Gypsum		Sterling	
Central City		Lafayette		Telluride	
Cherry Hills Village		La Junta		Thornton	
Colorado Springs		Lakewood		Vail	
Commerce City		Lamar		Westminster	
Cortez		Larkspur		Wheat Ridge	
Crested Butte		Littleton		Windsor	
Delta		Lone Tree		Winter Park	
Denver		Longmont		Woodland Park	
Durango		Louisville			
Edgewater		Loveland			

The undersigned makes this certificate a part of each order unless purchaser specifically states otherwise. This certificate shall be effective until revoked in writing to the seller.

Date _____

Purchaser _____

Address _____

By _____

City/State/Zip _____

(Authorized Signature)

The DC Sales and Use Resale Certificate Must be Updated Annually and is only obtainable from the DC Department of Revenue: <https://mytax.dc.gov/>

Example of the 2024 DC Sales Tax Resale Certificate

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
CERTIFICATE OF EXEMPTION
ISSUED PURSUANT TO DISTRICT OF COLUMBIA SALES AND USE TAX ACCOUNTS

THIS CERTIFIES THAT _____ ACCOUNT ID _____

_____ CERTIFICATE NUMBER _____

Is entitled to the exemption described below from Sales & Use Tax under the authority of the District of Columbia Sales & Use Tax Acts. _____ EFFECTIVE _____ EXPIRATION _____

THIS CERTIFICATE IS NON TRANSFERABLE

CERTIFICATE OF RESALE


I/We certify that all of the tangible personal property or taxable services purchased from you in connection with this sale are for resale or rental either in the same form or for incorporation as a material part of other property being produced for resale or rental.

This certificate shall be considered a part of each order we shall give, provided the order contains our DC Account ID number and will continue in force until revoked by written notice to you.

Purchaser Signature: _____

Title: _____ **Date:** _____

SELLER MUST KEEP THIS CERTIFICATE



The DC Telecommunications Resale Certificate Must be Updated Annually and is only obtainable from the DC Department of Revenue: [https://mytax.dc.gov/ /](https://mytax.dc.gov/)

Example of the 2024 DC Telecommunications Resale Certificate

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
CERTIFICATE OF EXEMPTION
ISSUED PURSUANT TO DISTRICT OF COLUMBIA TOLL TELECOMMUNICATIONS TAX
ACCOUNTS


THIS CERTIFIES THAT _____ ACCOUNT ID _____

_____ CERTIFICATE NUMBER _____

Is entitled to the exemption described below from TOLL TELECOMMUNICATIONS
Tax under the authority of the District of Columbia TOLL TELECOMMUNICATIONS
Acts. _____ EFFECTIVE _____ EXPIRATION _____

THIS CERTIFICATE IS NON TRANSFERABLE

CERTIFICATE OF RESALE



I certify that all Toll Telecommunications services purchased from you in connection with this sale are for resale either in the same form or as a part of other Toll Telecommunication services being produced for resale.

This certificate shall be considered a part of each order we shall give, provided the order contains our DC Account ID number and will continue in force until revoked by written notice to you.

Purchaser Signature: _____

Title: _____ Date: _____

SELLER MUST KEEP THIS CERTIFICATE



Delaware License & Excise Tax Exemption Certificate

Customer certifies that the products or services purchased from Momentum Telecom, Inc. ("Momentum Telecom" or "Seller") are purchased for resale, either wholesale or retail, in the normal course of the Customer's business. The issuer has the sole responsibility to determine the proper use of this certificate under applicable laws, as these may change from time to time.

DE State Gross Receipts / Utility Tax ID:

--	--	--	--	--	--	--	--	--	--

Customer Name: _____ **Federal Tax ID:** _____

Customer Address: _____
Street City State Zip

BY EXECUTING THIS EXEMPTION CERTIFICATION, CUSTOMER CERTIFIES UNDER PENALTY OF PERJURY THAT CUSTOMER FULLY MEETS THE EXEMPTION ELIGIBLE PROVISIONS ESTABLISHED BY THE APPLICABLE JURISDICTION RELATED TO THE FEES HEREIN AND THAT CUSTOMER WILL BE SOLELY RESPONSIBLE TO COLLECT AND REMIT ALL APPLICABLE FEES REQUIRED BY ANY GOVERNMENTAL AUTHORITY IN THE JURISDICTION INCLUDED HEREIN ON ANY AND ALL SERVICES PROVIDED BY MOMENTUM TELECOM THAT ARE FEE ASSESSABLE.

Authorized Signature Title Date



2024 Florida Annual Resale Certificate for Sales Tax

DR-13
R. 10/18

This Certificate Expires on December 31, 2024

Business Name and Location Address

Certificate Number

Company Name
Company Address

XX-XXXXXXXXXX-X

SAMPLE CERTIFICATE

By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

- Resale as tangible personal property.
- Re-rental as tangible personal property.
- Resale of services.
- Re-rental as commercial real property.
- Incorporation into tangible personal property being repaired.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

Your *Florida Annual Resale Certificate for Sales Tax* (Annual Resale Certificate) allows you or your representatives to buy or rent property or services tax exempt when the property or service is resold or re-rented. You **may not** use your Annual Resale Certificate to make tax-exempt purchases or rentals of property or services that will be used by your business or for personal purposes. Florida law provides for criminal and civil penalties for fraudulent use of an Annual Resale Certificate.

As a seller, you must document each tax-exempt sale for resale using one of three methods. You can use a different method each time you make a tax-exempt sale for resale.

1. Obtain a copy (paper or electronic) of your customer's current Annual Resale Certificate.
2. For each sale, obtain a transaction authorization number using your customer's Annual Resale Certificate number.
3. Each calendar year, obtain annual vendor authorization numbers for your regular customers using their Annual Resale Certificate numbers.

Online: Visit floridarevenue.com/taxes/certificates

Phone: 877-357-3725 and enter your customer's Annual Resale Certificate number

Mobile App: Available for iPhone, iPad, Android devices, and Windows phones.



**2024 Florida Annual Resale Certificate for
Communications Services Tax**

DR-700015
R. 11/18

This certificate expires on December 31, 2024

<u>Business Name and Address</u>	<u>Registration Effective Date</u>	<u>Certificate Number</u>	<u>Business Partner Number</u>
Company Name Company Address	XX/XX/XX	XXXXXXXXXXXXXX	XXXXXXXXXX

SAMPLE CERTIFICATE

By using this resale certificate or its number to make eligible purchases of taxable services exempt from communications services tax, the person or business named above certifies that the taxable services purchased will be resold.

This *Florida Annual Resale Certificate for Communications Service Tax* (Form DR-700015) may be used to make tax-exempt purchases of communications services for resale.

As a **buyer**, use your certificate to purchase services you intend to resell as part of your business. As a **seller**, you must collect communications services tax on sales of taxable services unless the transaction is exempt or a resale certificate is verified or provided by the buyer.

Sellers can verify resale certificates by:

- Phone: Toll-free at 877-357-3725; or
- Online: Go to the Department's website at floridarevenue.comtaxes/certificates.

As a **seller**, if you obtain an authorization number for each tax-exempt sale, or for all sales to a specific customer, you do not need to keep a copy of the customer's Florida Annual Resale Certificate. For more information, go to the Department's website at floridarevenue.com or refer to Rule 12A-19.060, Florida Administrative Code.

Florida law provides for criminal and civil penalties for fraudulent use of a Florida Annual Resale Certificate. If you close or sell your business, notify the Department and destroy this form. A *Florida Annual Resale Certificate for Communications Services Tax* cannot be used for sales tax purposes.

**RESALE CERTIFICATE FOR GOODS
GENERAL FORM 1**

(PLEASE PRINT OR TYPE)

To Momentum Telecom, Inc.
Name of Seller

1 Concourse Parkway, NE, Suite 600
Address of Seller

Date of this Certificate

Atlanta GA 30328
City State Postal/ZIP Code

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

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

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

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

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

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

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

Name of Purchaser

Signature

Address of Purchaser

Print Name of Signatory

City State Postal/ZIP Code

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

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



CRT-61 Certificate of Resale

Step 1: Identify the seller

1 Name Momentum Telecom, Inc.

2 Business address 1 Concourse Parkway, NE, Suite 600

<u>Atlanta</u>	<u>GA</u>	<u>30328</u>
City	State	Zip

Step 2: Identify the purchaser

3 Name _____

4 Business address _____

_____	_____	_____
City	State	Zip

5 Complete the information below. Check only one box.

The purchaser is registered as a retailer with the Illinois Department of Revenue. _____ - _____.
****Should be "T" number** Account ID number

The purchaser is registered as a reseller with the Illinois Department of Revenue. _____ - _____.
 Resale number

The purchaser is authorized to do business out-of-state and will resell and deliver property only to purchasers located outside the state of Illinois. See Line 5 instructions.

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

General information

When is a Certificate of Resale required?

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

Who keeps the Certificate of Resale?

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

Do not mail the certificate to us.

Can other forms be used?

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

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

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

Step 3: Describe the property

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

Step 4: Complete for blanket certificates

7 Complete the information below. Check only one box.

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

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

Step 5: Purchaser's signature

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

 Purchaser's signature

_____/_____/_____
 Date

When is a blanket certificate of resale used?

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

Specific instructions

Step 1: Identify the seller

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

Step 2: Identify the purchaser

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

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

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

Step 3: Describe the property

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

Step 4: Complete for blanket certificates

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

Step 5: Purchaser's signature

The purchaser must sign and date the form.

Taxpayer Notification
Business Authorization



#XXXXXXX
#XXXX X XXX XXXX XXXX#

COMPANY NAME & ADDRESS

DATE



Letter ID: XXXXXXXXXXXXXXXXXXXX

License No: X-XXXXX
Account ID: XXXXXXXX

We have enclosed your License.

Welcome!

We have enclosed your Illinois Business Authorization. Please verify that all of the information on the attached Business Authorization is correct. If any corrections are needed you must contact us immediately at the telephone number listed below.

If all of the information is correct, your authorization must be visibly displayed at the address listed.

Do not discard the attached Illinois Business Authorization unless the information displayed is incorrect or until it expires. Your Illinois Business Authorization is an important tax document that indicates that you are registered or licensed with the Illinois Department of Revenue to legally do business in Illinois.

If you wish to be registered for any other taxes or fees, you must complete a new application. For questions, visit our website at tax.illinois.gov or call us weekdays between 8:00 a.m. and 4:30 p.m. at the telephone number below.

**CENTRAL REGISTRATION DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19030
SPRINGFIELD IL 62794-9030**

217 785-3707

Verify that all of your Illinois Business Authorization information is correct.

If not, contact us immediately.

If all of the information is correct, cut along the dotted line (fits a standard 5" x 7" frame). Your authorization must be visibly displayed at the address listed. **Do not discard the attached Illinois Business Authorization unless the information displayed is incorrect or until it expires.** Your Illinois Business Authorization is an important tax document that indicates that you are registered or licensed with the Illinois Department of Revenue to legally do business in Illinois.

SAMPLE

OFFICIAL DOCUMENT

State of Illinois - Department of Revenue

Illinois Business Authorization

COMPANY NAME

COMPANY ADDRESS

License

Telecommunications Excise Tax

(X-XXXXX)

ILLINOIS REVENUE

[Signature]
Director

Issued Date: MM-DD-YYYY

OFFICIAL DOCUMENT

SAMPLE

CHICAGO TELECOMMUNICATIONS TAX - 7501

SAMPLE

CERTIFICATE OF REGISTRATION

Company Name
Company Address

The business named above is registered with the Department of Finance and assumes liability for payment of all applicable Telecommunications Tax directly to the City of Chicago.

This certificate will remain in effect until the expiration date, unless it is otherwise revoked or canceled. Revocation will occur for any reason constituting misuse of the authority granted under this certificate, and the business named above will be held liable for all tax, interest, and penalties determined to be due. This certificate is non-transferable and is canceled in the event of a change of ownership, business name, or eligibility.

Certificate No.: XXXXXXX
Account No.: XXXXXX
Effective Date: XX/XX/XXXX
Expiration Date: XX/XX/XXXX



Form
ST-109NP&G
 State Form 56648
 (R / 10-21)

Indiana Department of Revenue
 Indiana Not-for-Profit, Governmental Unit,
 and Utility Provider
Indiana Utility Exemption Certificate

Indiana registered not-for-profit entities, Indiana governmental units, federal government purchasers, and utility providers may use this certificate. Purchaser must be registered with the Department of Revenue in order to issue this certificate. A separate certificate is required to be completed and given to each utility provider.

Sales tax must be charged unless all information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue.

Section 1 (print only)			
Name of Purchaser			
Principle Location Address	City	State	ZIP Code
FID Number (9 digits)	Indiana TID Number (10 digits) - Location Number (3 digits)		
Description of How the Utility Is Used			
Check this box if purchases are for resale. <input type="checkbox"/>			

Section 2 (print only)			
Provider or Seller Name Momentum Telecom, Inc.	Utility Type Telecommunications	<input type="checkbox"/> Single Meter	
Account Number	Meter Number (if applicable)		
Service Delivery Address	City	State	ZIP Code
<input type="checkbox"/> Multiple Meters With This Provider			
If you have more than one meter with this utility please attach a schedule that details the account number, meter number, and location for each meter.			

Section 3

I hereby certify under the penalties of perjury that the utility services purchased by the use of this exemption certificate are to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, under IC 6-2.5-4-5, IC 6-2.5-4-6, IC 6-2.5-5-12, IC 6-2.5-5-13, IC 6-2.5-5-16 or IC 6-2.5-5-25; or were acquired by the federal government and are exempt under IC 6-2.5-5-24. This exemption is subject to review by the Department of Revenue.

I confirm my understanding that misuse (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and the entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Signature Entity Representative: _____ Date: _____
 Printed Name: _____ Title: _____
 Telephone Number: _____ Email: _____

Seller must keep this certificate on file to support exempt sales.

Instructions for Completing Form ST-109NP&G

All sections of the Form ST-109NP&G must be completed or the exemption is not valid and the seller is responsible for the collection of the Indiana sales tax. A separate ST-109NP&G must be completed and given to each utility provider.

Section 1

Name of the purchaser must be the name of the exempt entity and must match the name on the utility account. In the case of Indiana government units or the federal government, payment method must represent the Indiana governmental unit or the federal government in order to qualify for exemption. For purposes of this form, "utility provider" includes an entity that provides, sells, or resells electrical energy, natural or artificial gas, water, steam, steam heating, or telecommunications services.

This section requires an Indiana Taxpayer Identification Number. The Indiana Taxpayer Identification Number (TID) is a ten-digit number followed by a three-digit LOC Number. This Taxpayer Identification Number is issued to the entity by the department upon the entity's registration of its status with the department as required under IC 6-2.5-8-4.

Section 2

Utility Provider Name and Type. Purchasers must complete a separate ST-109NP&G for each utility for which an exemption is being claimed by an eligible entity.

Enter the specific information to identify the meter for which an exemption is being claimed. Meter information is needed for each meter with the utility provider if the utility service is metered. If you only have one meter, check this single meter box and enter the meter information. If you have multiple meters with a utility provider, check the multiple meter box and attach a schedule that details the account number, meter number, and location for each meter with that utility provider. In the event that the utility services is not metered, enter delivery location information.

Section 3

Entity representative must sign and date the form.

Printed name and title of signer must be shown.

Providing a contact email address is optional.

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:
Momentum Telecom, Inc. 1 Concourse Parkway NE, Suite 600 Atlanta, GA 30328
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).



DEPARTMENT OF REVENUE
Frankfort, Kentucky 40620



Louisiana Resale Certificate
 Purchases of Tangible Personal Property For Resale
 LA.RS 47:301(10)

SAMPLE

Note: This certificate may be duplicated as needed. Please retain original certificate for your records.

PLEASE PRINT OR TYPE.

Purchaser Information		
Louisiana Account Number XXXXXXXX-XXX-XXX	Effective Date (mm/dd/yyyy) XX/XX/XXXX	Expiration Date (mm/dd/yyyy) XX/XX/XXXX
Purchaser Legal Name COMPANY NAME	Purchaser Trade Name COMPANY NAME	
Mailing Address		
Mailing Address COMPANY MAILING ADDRESS		
City	State	ZIP
Location Address		
Location Address COMPANY PHYSICAL ADDRESS		
City	State	ZIP
Business Information		
U.S. NAICS Code XXXXXX	Purchaser's Type of Business Telecommunications Resellers	

I, the purchaser, certify that all materials, goods, merchandise, and services purchased are for resale as tangible personal property, either in the same form as purchased or to be added as a recognizable, identifiable, and beneficial component of a new product. I also certify that any services purchased with the use of this certificate will be resold as a service as defined under Louisiana R.S. 47:301(14). I further certify that all tax-exempt purchases will be resold as tangible personal property in the normal course of our business.

I understand that if I use any of the items other than for resale, I must pay sales/use tax at the time of use. If this purchase is later found to be subject to tax, I, the purchaser, assume full liability for the tax.

Any purchaser or agent who fraudulently signs this certificate without intent to use the taxable items for resale is subject to all the penalties provided for by Title 47 of the Louisiana Revised Statutes and collection will be pursued against the seller or purchaser for any taxes, penalties and interest due.

Authorization	
Name	Title
Signature x	Date (mm/dd/yyyy)

The validity of this exemption certificate can be verified at www.revenue.louisiana.gov.

The State of Louisiana does not certify the correctness of the parish information contained in this document.

Parish Information	
Parish of Principal Place of Business	Parish Tax Account Number

The Maine Tax Resale Certificate Must be obtained from the Maine Department of Revenue. The Resale Certificate must be requested when registering for Sales and Use filing. The ME DOR website is available here: <https://www.maine.gov/revenue/homepage.html>

Example of the Maine Resale Certificate

Resale Certificate

This Certificate is issued to
COMPANY NAME

Company Name
Company Address

Certificate Number: XXXX
Date Effective: XXXXXX
Valid Through: XXXXXX
Business Description: XXXXXX

This is to certify that the above named business is authorized to purchase during the period indicated on this certificate: (1) tangible personal property to be resold in the form of tangible personal property, or (2) a taxable service to be resold as the same taxable service. **This certificate cannot be reassigned or transferred and can only be used by the above business or its authorized employees. This certificate is void if the business has ceased operating or if the certificate has been altered.**

I understand that if the items purchased for resale are not resold but are instead used by the purchaser for its own purpose, the purchaser will be held liable for Use Tax.

Purchase Description:

Momentum Telecom, Inc.

Presented to: (Insert name of seller)

Date:

Presented By: (Purchaser)

Date:

This certificate is non-transferable and must be returned to Maine Revenue Services when operations cease.

Go Paperless - Visit the Maine Tax Portal at revenue.maine.gov to file and pay today.

Suggested Blanket Resale Certificate

This is to certify that all tangible personal property or taxable services purchased from:
Momentum Telecom, Inc.

are intended for resale as tangible personal property or for use or incorporation as a material or part of other tangible personal property to be produced for sale.

This certificate shall be considered as a part of each order we shall give, provided that the order bears our Maryland sales and use tax registration number, and is to continue in force until revoked.

<u>Buyer's Name</u>	<u>Buyer's Address</u>
<u>Signature</u>	<u>Buyer's MD Sales and Use Tax Registration No. Date</u>



Form ST-4 Sales Tax Resale Certificate

Name of purchaser _____ Social Security or Federal Identification number _____

Address _____

City/Town _____ State _____ Zip _____

Type of business in which purchaser is engaged: _____

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

Momentum Telecom, Inc.

Address	City/Town	State	Zip
1 Concourse Parkway, NE, Suite 600	Atlanta	GA	30328

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 www.mass.gov/dor and click on WebFile for Business 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 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.

The Mississippi Retail Sales Tax Permit is only obtainable from the MS Department of Revenue:
<https://tap.dor.ms.gov/#1>

Example of the Mississippi Retail Sales Tax Permit

STATE OF MISSISSIPPI RETAIL SALES TAX PERMIT	
Issued To	Permit Number: Business Name:
	Permit Location:
<p>This permit authorizes the holder to engage in the business of selling tangible personal property or performing services from the permit location.</p> <p>The permit holder may purchase materials or services for resale exempt from tax. Purchases of property or services for the use by the permit holder are not exempt from tax.</p> <p>This permit is issued as a privilege to operate the above named business in Mississippi. The condition of this privilege is that the holder must collect, report, and pay all taxes due by law. The permit holder is required to keep adequate records that are available for inspection by the Department of Revenue at any time.</p> <p>This permit is not transferable. You must obtain a new permit if there is a change of ownership, location or business name.</p> <p>The permit is issued in accordance with Title 27, Chapter 65, Mississippi Code of 1972 and is valid until cancelled or revoke for cause.</p>	
Letter ID:	
Date Issued:	Issued By: 
	J. ED MORGAN, COMMISSIONER
NOT TRANSFERABLE	
This permit shall not make lawful any act or thing declared to be unlawful by the State of Mississippi.	



Exemption Certificate

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

Date _____

This certifies that all telecommunication services purchased by the undersigned from

Name of seller **Momentum Telecom, Inc.**

Address **1 Concourse Parkway, NE, Suite 600 Atlanta, GA 30328**

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.



STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNICATIONS SERVICES TAX
CERTIFICATE OF RESALE

EXAMPLE

Resale Certificate Number

Effective Date Of Certificate

Based on the information provided in the Application of Resale [Form DP-143], the New Hampshire Department of Revenue Administration certifies that Intelpeer Inc! is a provider of resale communication services in New Hampshire. This non-transferable certificate is granted to:

(Communications Tax Registration Number)

The Certificate is valid on a prospective basis only from the effective date. The Department may cancel this certificate if it was obtained through misrepresentation, or if it was used to provide communication services tax-free when such services in fact are not for resale, or for any other reason provided for by the law.

TAX EXEMPT FOR ACCESS LINES ONLY

FOR THE DEPARTMENT OF REVENUE ADMINISTRATION

Santo Presti
Director of Audit

As provided in RSA 82-A:9, III, in order for retailers to exempt some or all of the charges made to you because the communications services purchased are a component part of the service you provide to the consumer, **YOU MUST FURNISH THE RETAILER WITH A COPY OF THIS CERTIFICATE.**

AUDIT DIVISION, 45 Chenell Drive, PO Box 457, Concord, NH 03302-0457
This document is available in an alternative format in compliance with Title II of the American Disabilities Act



COMMUNICATIONS SERVICES TAX APPLICATION FOR RESALE

Name of Applicant

CST Registration Number

Number & Street Address

Taxpayer Identification Number

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

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

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

Do you resell 100% of your purchases? Yes No

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

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

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

Signature of Authorized Representative

MMDDYYYY

Print Signatory Name & Title

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



GENERAL INSTRUCTIONS

WHO MUST FILE

Any person who seeks exemption from collecting and remitting Communications Services Tax (CST) because such person purchases services for use as a component part of the service provided by such person to the ultimate retailer consumer shall apply for a resale number pursuant to RSA 82-A:9 and Rev 1608.08.

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

APPLICANT IDENTIFICATION

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

REQUIRED INFORMATION

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

SIGNATURE

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

WHERE TO FILE

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

ADDRESS CHANGE

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

NEED FORMS?

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

NEED HELP?

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

New Mexico Taxation and Revenue Department
P.O Box 5557
Santa Fe, New Mexico 87502-5557
www.tax.state.nm.us/

INSTRUCTIONS FOR NONTAXABLE TRANSACTION CERTIFICATES

REQUIREMENTS: All New Mexico sellers/lessors who wish to execute NTTCs are required to: 1) register with the Taxation and Revenue Department, 2) complete the Application for Nontaxable Transaction Certificates, and 3) be in compliance with the department. Sellers/lessors are in compliance with the department when: 1) all required returns have been filed: 2) they are not a delinquent taxpayer, and 3) their CRS business registration is complete.

CAUTION: 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) In addition, misuse of these certificates may result in loss of the privilege to execute NTTCs for up to one (1) year. (Section 7-9-43 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 and construction services
- Type 9: for purchase of tangible personal property by New Mexico or United States governments, 501(c)(3) organization, or credit unions
- 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 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

OPTION #1

NTTC-NET: The department has developed NTTC-NET, a paperless system on the web, to expedite the processing of Nontaxable Transaction Certificates (NTTCs). The department encourages all taxpayers to use NTTC-NET to apply for, execute, record, and request additional NTTCs online. If you know the seller's/lessor's CRS identification number to whom you wish to execute a NTTC, you may immediately execute the NTTC online. When the recipient's CRS identification number is known, there is no limit to executing NTTCs on NTTC-NET, but you may request up to five (5) NTTCs to be executed at a later date if the seller's/lessor's name and CRS identification number is not known. You must first record executed NTTC information before applying for additional NTTCs to be executed at a later date.

For instructions on how to use NTTC-NET, go to www.tax.state.nm.us and click on the NTTC-NET link. The benefits of using NTTC-NET are: 1) NTTCs are issued immediately; 2) you can print the NTTCs to your local printer; 3) you do not have to contact the department to process your order; 4) you can request or execute NTTCs twenty-four (24) hours a day, seven (7) days a week, and 5) you do not need to complete the application below.

OPTION #2

IF YOU DO NOT HAVE ACCESS TO NTTC NET COMPLETE THE APPLICATION FORM BELOW:

HOW TO APPLY OR REORDER: If you do not yet have the name and CRS identification number 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: _____

NM CRS IDENTIFICATION NUMBER OF APPLICANT

0 - - - - - **00** - -

New Application

Reorder

CONTRACTORS LICENSE NUMBER (if applicable)

Type of NTTC	Quantity Requested: 5 combined maximum <small>(circle number)</small>				
	1	2	3	4	5
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____



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 Momentum Telecom, Inc.		
Address 1 Concourse Parkway, NE, Suite 600		
City Atlanta	State GA	ZIP code 30328

Telecommunication services reseller certification

I, the reseller, certify that:

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

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

Please type or print

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

Substantial penalties will result from misuse of this certificate.



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

ST-120
(1/11)

Name of seller Momentum Telecom, Inc.			Name of purchaser		
Street address 1 Concourse Parkway, NE, Suite 600			Street address		
City Atlanta	State GA	ZIP code 30328	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.

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:

- C.** 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.
- D.** 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.



SAMPLE



Company Name
Company Address

Date Issued 03/14/2023
Letter ID xxxxxxxxxxxx
FEIN xxxxxxxxxx
Account ID xxxxxxxxxxxx
Period Ending 12/31/2022

The PA Department of Revenue has confirmed that the entity identified above is subject to gross receipts tax and is authorized to purchase telecommunication for resale in Pennsylvania for the exemption period xx/xx/2023-xx/xx/2024.

SECTION I CERTIFICATION

This entity is authorized to purchase telecommunications for resale and is required to provide this form to each of its telecommunications suppliers in order to support any resale exemptions from Pennsylvania gross receipts tax claimed for the exemption period noted above, by each supplier.

I, the reseller, certify that:

I am purchasing telecommunication for resale and am providing this signed, department-issued acknowledgement to each seller for its records.

I understand I may not use this acknowledgement to purchase telecommunication that are not for resale as telecommunication.

I certify the above statements are true and correct. I understand that the PA Department of Revenue is authorized to investigate the validity of the exemption claimed.

Name of Partner, Officer of Corporation Authorizing Purchase (Print)

[Empty text box for Name of Partner, Officer of Corporation Authorizing Purchase (Print)]

Purchase Authorizer's Signature

Date

[Empty text box for Purchase Authorizer's Signature]

[Empty text box for Date]

Purchase Authorizer's Title

[Empty text box for Purchase Authorizer's Title]

Email Address

Phone

[Empty text box for Email Address]

[Empty text box for Phone]

The Tennessee Resale Certificate must be applied for and obtained from the TN Department of Revenue. The TN DOR website is here: <https://www.tn.gov/content/tn/revenue.html>

Example of the Tennessee Resale Certificate-We need Current Certificate:



TENNESSEE DEPARTMENT OF REVENUE

BLANKET CERTIFICATE OF RESALE



Effective Date:
Account Type:
Account No.:

Under the provisions of Tenn. Code Ann. Title 67, Chapter 6, the person named above is granted authority by the Tennessee Department of Revenue to make purchases for resale, without payment of the Sales or Use Tax, of tangible personal property or taxable services. Any merchandise obtained upon this resale certificate is subject to the Sales or Use Tax if it is used or consumed in any matter by the organization itself, or is given away, and must be reported and the tax paid thereon directly to the Department of Revenue. Certificates of Resale must not be used to obtain tangible personal property or taxable services to be used by the purchaser and not for resale. [See definition of "resale" in Tenn. Code Ann. Section 67-6-102]

The person named above must furnish its suppliers of goods and services with a COPY of this exemption certificate, which replaces the generic certificate previously issued by the Department. The lower portion of the certificate must be properly completed. The organization MUST retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of exemption. Later purchases do not require the submission of additional copies.

Handwritten signature of Richard H. Roberts in black ink.

Richard H. Roberts
Commissioner of Revenue

Effective Date _____

TO BE COMPLETED BY THE ORGANIZATION (please print)

TO: VENDOR: _____

The undersigned certifies that the merchandise purchased on each order placed is purchased for the reason indicated below. The purchaser must notify the seller in writing if the certificate is no longer valid.

- Resale as tangible personal property, or resale of a service subject to tax.
- A component part of an article to be produced for sale by manufacturing, assembling, processing, or refining.
- Rental or leasing of tangible personal property.
- Use in accordance with the provisions of Rule 1320-5-1-.68(4). (A copy of the Direct Pay Permit must be given to the vendor.)
- _____

(Indicate the purpose for which the property is bought when no Sales or Use Tax is to be collected.)

SIGNATURE OF PURCHASER: _____

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 Momentum Telecom, Inc.		
Provider's Street Address or P. O. Box 1 Concourse Parkway, NE, Suite 600		
City Atlanta	State GA	ZIP 30328

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.

DETACH HERE



STATE OF
WASHINGTON

RESELLER PERMIT

Washington State Department of Revenue
PO Box 47476 • Olympia, WA 98504-7476 • 1-800-647-7706

Issued to:

600 600 600
John Doe
John Doe Inc.
1234 Nowhere Rd
Anywhere, WA 99999

Permit Number: A14 8694 13

Effective Date: 01-01-2010

Expiration Date: 12-31-2013

Business Activities:

Miscellaneous Wholesale

This permit can be used to purchase:

- Merchandise and inventory for resale without intervening use
- Ingredients, components, or chemicals used in processing new articles of tangible personal property produced for sale
- Feed, seed, seedlings, fertilizer, and spray materials by a farmer
- Materials and contract labor for retail/wholesale construction
- Items for dual purposes (see Purchases for Dual Purposes on back)

This permit cannot be used to purchase:

- Items for personal or household use
- Promotional items or gifts
- Items used in your business that are not resold, such as office supplies, equipment, tools, and equipment rentals
- Materials and contract labor for public road construction or U.S. government contracting (see Definitions on back)
- Materials and contract labor for speculative building

This permit is no longer valid if the business is closed.

The business named on this permit acknowledges:

- It is solely responsible for all purchases made under this permit
- Misuse of the permit:
 - Subjects the business to a penalty of 50 percent of the tax due, in addition to the tax, interest, and penalties imposed (RCW 82.32.291)
 - May result in this permit being revoked

Notes (optional):

Important: The Department of Revenue may use information from sellers to verify all purchases made with this permit were qualified.

IMPORTANT - Please read the following information carefully.

Step 1: Provide paper or electronic copies to sellers from which you make purchases.

Step 2: Keep your original reseller permit on file.

If you have a change in business structure (e.g. sole proprietor, partnership/corporation), you will need to reapply for a new permit under your new tax registration number.

For a complete list of approved uses for your reseller permit, please refer to RCW 82.04.060 and RCW 82.04.050.

Purchases for Dual Purposes

If you don't know at the time of purchase whether item(s) will be consumed or resold, you must purchase according to the general nature of your business.

- If your business principally (more than 50 percent) consumes the item(s), you should not use a reseller permit for that purchase.
- If your business principally resells the item(s), you may use a reseller permit and then report use tax on the item(s) consumed.

Contractor Information

Contractors may not use the permit for the following types of transactions:

- Purchase/rental of equipment or tools
- Purchase of supplies that do not become an ingredient or component part of the project (e.g. sandpaper, masking tape, saw blades, etc.)
- Purchase of materials and contract labor for public road construction or U.S. government contracting
- Purchase of all materials and contract labor for speculative building

Definitions

Materials and Contract labor

"Materials" refers to items that become part of real property built or improved, such as lumber, concrete, paint, wiring, pipe, insulation, nails, screws, drywall, etc. This does not include consumable supplies, tools, or equipment rentals.

"Contract labor" refers to contractors and subcontractors hired to perform construction services. The purchase of contract labor refers to the total amount charged by a contractor or subcontractor.

Retail/Wholesale construction

"Retail/Wholesale construction" refers to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property. Retail/Wholesale construction does not include U.S. government contracting, public road construction, or speculative building.

Public road construction

"Public road construction" refers to a prime contractor or subcontractor building, repairing, or improving a roadway owned by the federal government, municipal corporation, or political subdivision. Public road construction does not include the building, repairing, or improving a roadway owned by the state of Washington; this is a retail/wholesale construction activity.

Speculative building

"Speculative building" refers to the construction of buildings for sale or rental by a person or entity upon real estate owned by that person or entity.

U.S. government contracting

"U.S. government contracting" refers to businesses performing construction or improvements to real property of, or for, the United States or a city/county housing authority. It includes construction and repairs to structures, clearing land, and moving earth.

More Information

Application forms and complete information are available online at dor.wa.gov or by calling 1-800-647-7706.

Seller Information

A seller accepting a reseller permit will not be held liable for any uncollected sales tax.

The seller must keep a copy of the reseller permit in its records for five years after its last use.

Verification of Permit Use

The Department of Revenue checks reseller permit purchases regularly. Misuse of a permit may result in additional penalties (including 50% misuse penalty) and/or possible revocation of the permit.





Streamlined Sales Tax Certificate of Exemption

Do not send this form to the Streamlined Sales Tax Governing Board. Send the completed form to the seller and keep a copy for your records.

This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

1. Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____.

2. A. Purchaser's name _____

B. Business address _____ City _____ State _____ Country _____ Zip code _____

C. Name of seller from whom you are purchasing, leasing or renting _____

D. Seller's address _____ City _____ State _____ Country _____ Zip code _____

3. Purchaser's type of business. Check the number that best describes your business.

- | | | |
|---|-----------------------------------|---------------------------------------|
| 01 Accommodation and food services | 08 Real estate | 15 Professional services |
| 02 Agriculture, forestry, fishing, hunting | 09 Rental and leasing | 16 Education and health-care services |
| 03 Construction | 10 Retail trade | 17 Nonprofit organization |
| 04 Finance and insurance | 11 Transportation and warehousing | 18 Government |
| 05 Information, publishing and communications | 12 Utilities | 19 Not a business |
| 06 Manufacturing | 13 Wholesale trade | 20 Other (explain) _____ |
| 07 Mining | 14 Business services | |

4. Reason for exemption. Check the letter that identifies the reason for the exemption.

- | | |
|--|---|
| A Federal government (Department) * _____ | H Agricultural Production * |
| B State or local government (Name) * _____ | I Industrial production/manufacturing * |
| C Tribal government (Name) * _____ | J Direct pay permit * |
| D Foreign diplomat # _____ | K Direct Mail * |
| E Charitable organization * | L Other (Explain) _____ |
| F Religious organization * | M Educational Organization * |
| G Resale * | |

* see Instructions on back (page 2)

5. Identification (ID) number: Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID number	State/Country	Reason	ID number	State/Country	Reason
AR	_____	_____	NV	_____	_____
GA	_____	_____	OH	_____	_____
IA	_____	_____	OK	_____	_____
IN	_____	_____	RI	_____	_____
KS	_____	_____	SD	_____	_____
KY	_____	_____	TN	_____	_____
MI	_____	_____	UT	_____	_____
MN	_____	_____	VT	_____	_____
NC	_____	_____	WA	_____	_____
ND	_____	_____	WI	_____	_____
NE	_____	_____	WV	_____	_____
NJ	_____	_____	WY	_____	_____

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser _____ Print name _____ Title _____ Date _____

Streamlined Sales and Use Tax Exemption Certificate Instructions

Sections 1-6 are required information. A signature is not required if in electronic form.

Section 1: Check the box for a single purchase and enter the invoice number. If the box is not checked, this certificate is considered a blanket certificate and remains effective until cancelled by the purchaser if purchases are no more than 12 months apart, unless a longer period is allowed by a state.

Section 2: Enter the purchaser's and seller's name, street address, city, state, country and zip code.

Section 3 Type of Business: Check the number that best describes the purchaser's business or organization. If none of the categories apply, check 20 and provide a brief description.

Section 4 Reason for Exemption: Check the letter that identifies the reason for the exemption. If the exemption you are claiming is not listed, check "L Other" and provide a clear and concise explanation of the exemption claimed. Not all states allow all exemptions listed on this form. The purchaser must check with that state for exemption information and requirements.

Section 5 Identification ID Number:

Purchaser's Instructions:

Enter the ID number as required in the instructions below for each state in which you are claiming an exemption. Identify the state or if a foreign ID, the country the ID number is from. If multiple exemption reasons are being claimed enter the letters identifying the reasons for exemption as listed in Section 4 for each state.

ID Numbers for Exemptions *other than resale*: You are responsible for ensuring that you are eligible for the exemption in the state you are claiming the tax exemption. Provide the ID number to claim exemption from sales tax that is required by the taxing state. Check with that state to determine your exemption requirements and status.

Foreign diplomats and consular personnel must enter their individual tax identification number shown on their sales tax exemption card issued by the United States Department of State's Office of Foreign Missions.

ID Numbers for *Resale Purchases (Including Drop Shipments)*: If you are claiming a purchase is not subject to tax because it is for resale (Exemption Reason G.) and you are:

1. **Required to be registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by that state. If claiming exemption in OH and registration is not required in the state, enter any tax ID number issued by OH. If claiming exemption in MI and registration is not required in the state, enter "Not Required".
2. **Not registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by any state.
3. **Not required to register for sales tax and you do not have a sales tax identification number from any state:** Enter
-Your FEIN.
-If you do not have a FEIN, enter a different state-issued business ID number.
-If you do not have any state-issued business ID number or FEIN, enter your state driver's license number.
4. **A foreign purchaser and you do not have an ID number described in 1, 2 or 3:** The following states will accept the tax ID number (e.g., VAT number) issued by your country: AR, IN, KS, KY, ND, NJ, OK, RI, SD, TN, UT, WA, WY. All other states require an ID number as listed in 1, 2 or 3.

If you do not have any of the ID numbers listed in 1 thru 4: You are not required to list an ID number for the following states: NE, OH, SD, WI. Enter "Not Required" and the reason for exemption for that state. All other states require an ID number.

Seller's Instructions

The seller is not required to verify the purchaser's ID number or determine the purchaser's registration requirements. (GA requires the seller verify the purchaser's ID number.) The seller is required to maintain proper records of exempt transactions and provide those records to the state when requested in the form in which it is maintained. These certificates may be provided in paper or electronic format.

The seller is not liable for any tax, interest, or penalty if the purchaser improperly claims an exemption or provides incorrect information on the certificate, provided all the following conditions are met:

1. The fully completed exemption certificate is provided to the seller at the time of sale or within 90 days subsequent to the date of sale;
2. The seller did not fraudulently fail to collect the tax due; and
3. The seller did not solicit customers to unlawfully claim an exemption.

Note: A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

Drop Shipper Instructions: The drop shipper may accept an ID number to claim the resale exemption as provided above in the Purchaser's Instructions. The ID number may include an ID number issued by another state. This may result in the same ID number being used for multiple states to claim the resale exemption (e.g., a retailer or marketplace seller may only be required to register for sales tax in one state).