



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

ST-121
 (1/11)

Pages 1 and 2 must be completed by the purchaser and given to the seller

The purchase I am making is exempt from state and local sales and use taxes because the property or service(s) will be used for the exempt purpose indicated below and as explained in the instructions.

| | | | | | |
|-----------------------------|-------|----------|-----------------------------------|-------|----------|
| Name of seller Rapid Air | | | Name of purchaser DCR Floors | | |
| Street address | | | Street address 212 W. glen Ave | | |
| City | State | ZIP code | City | State | ZIP code |
| | | | Syracuse | NY | 13205 |

Mark an X in the appropriate box: Single-purchase certificate Blanket certificate

This form cannot be used to purchase motor fuel or diesel motor fuel exempt from tax except as described in the instructions for item U on page 4.

Please read the instructions on pages 3 and 4 for more information on each exemption, and mark an X in the applicable box(es) next to the exemption(s) you are claiming.

Part 1 — Exemptions related to production

Purchases described in items A through F are exempt from all state and local sales and use taxes. Except as described in item C, you must have a *Certificate of Authority* to claim the exemptions listed in Part 1.

A. Machinery and equipment, parts, tools, and supplies used or consumed in the production of tangible personal property for sale or in the production of gas, electricity, refrigeration, or steam, for sale. Enter *Certificate of Authority* number here _____

B. Tangible personal property used or consumed in the production of a film for sale. Enter *Certificate of Authority* number here _____

C. Tangible personal property used or consumed in providing telecommunications or Internet access services for sale. Enter *Certificate of Authority* number here _____
 If you are engaged exclusively in providing Internet access services for sale, a *Certificate of Authority* is not required when claiming this exemption; however, if you have a *Certificate of Authority*, enter the number in the space provided.

D. Machinery, equipment, or other tangible personal property (including parts, tools, and supplies) used or consumed by television or radio broadcasters in the production or transmission of live or recorded programs which are used by the broadcaster for specified purposes. Enter *Certificate of Authority* number here _____

E. Purchases of gas or electricity or gas or electric service used to provide gas or electric service consisting of operating a gas pipeline, an electric transmission line, or a gas or electric distribution line. Enter *Certificate of Authority* number here _____

F. Purchases of the following used or consumed in the production of tangible personal property (or a film, regardless as to the means by which the film is conveyed) for sale (mark an X in one or more boxes):

- fuel gas electricity
 refrigeration steam
 gas, electric, refrigeration, or steam service

Enter *Certificate of Authority* number here _____

Purchases described in item G are exempt from all state and local sales and use taxes when delivered or used outside New York City, but subject to New York City local sales and use tax when delivered or used in New York City.

G. Purchases of the following used or consumed in the production of gas, electricity, refrigeration, or steam for sale (mark an X in one or more boxes):

- fuel gas electricity
 refrigeration steam
 gas, electric, refrigeration, or steam service

Enter *Certificate of Authority* number here _____

20-4743411

Note: This certificate is not valid unless the purchaser completes the certification on page 2.

Part 2 — Services exempt from tax (exempt from all state and local sales and use taxes)

Enter *Certificate of Authority* number here (if applicable) _____

- H. Installing, repairing, maintaining, or servicing qualifying property listed in Part 1, items A through D. Please indicate the type of qualifying property being serviced by marking an X in the applicable box(es):
 A B C D

- I. Producing, fabricating, processing, printing, and imprinting, including editing, dubbing, and mixing, qualifying property listed in Part 1, items B and D. Please indicate the type of qualifying property being serviced by marking an X in the applicable box(es):
 B D

- J. Removal of waste material from a facility regulated by the Department of Environmental Conservation (DEC) as either a transfer station or as a construction and demolition debris processing facility.

Part 3 — Other exemptions

A Certificate of Authority is not required when claiming the exemptions described below. However, if you have a Certificate of Authority, enter the number here

- K. Tangible personal property used in research and development.

- L. Purchases of the following used in research and development (mark an X in one or more boxes):
 gas electricity refrigeration steam

- M. Cartons, containers, and other wrapping and packaging materials and supplies that are actually transferred to the purchaser.

- N. Certified enhanced emissions inspection equipment for testing and inspecting motor vehicles. Enter your inspection station license number here

- O. Commercial vessels (including certain property and services).

- P. Commercial aircraft (including certain machinery and equipment) and flight simulators purchased by commercial airlines.

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 2-19-2020

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

| | |
|---|--|
| 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Douglas C. Reaume | |
| 2 Business name/disregarded entity name, if different from above DCR Floors | |
| 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶ | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small> |
| 5 Address (number, street, and apt. or suite no.) See instructions. 212 W. Glen Ave | Requester's name and address (optional) |
| 6 City, state, and ZIP code Syracuse, NY 13205 | |
| 7 List account number(s) here (optional) | |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

| | | | | | | | | | |
|---------------------------------------|---|---|---|---|---|---|---|---|---|
| Social security number | | | | | | | | | |
| | | | | | | | | | |
| or | | | | | | | | | |
| Employer identification number | | | | | | | | | |
| 2 | 0 | - | 4 | 7 | 4 | 3 | 4 | 1 | 1 |

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

| | | |
|------------------|----------------------------|-------------------------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ 8-19-2020 |
|------------------|----------------------------|-------------------------|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.