



## CREDIT APPLICATION

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P.O. BOX 216  
WENDEL, PA 15691

PHONE: 800-245-5564

FAX: 724-446-9252

Email: [orders@linttile.com](mailto:orders@linttile.com)

### APPLICATION INSTRUCTIONS

1. PLEASE TYPE OR PRINT CLEARLY.
2. ALL DOCUMENTS MUST BE SIGNED BY AN OFFICER OR OWNER OF THE COMPANY LISTED ON PAGE 2.
3. PLEASE RETURN ONLY COMPLETED PAGES. PLEASE DO NOT RETURN INSTRUCTIONS, TERMS AND CONDITIONS OR INCOMPLETE INFORMATION.
4. PLEASE COMPLETE ALL SECTIONS AND SUBMIT VIA FAX, E-MAIL, OR U.S. MAIL.

**BILL to INFORMATION:**

**SHIP to INFORMATION:**

\_\_\_\_\_  
CUSTOMER NAME:

\_\_\_\_\_  
CUSTOMER NAME:

\_\_\_\_\_  
CURRENT P.O. BOX or STREET ADDRESS

\_\_\_\_\_  
STREET ADDRESS

\_\_\_\_\_  
CITY, STATE, ZIP

\_\_\_\_\_  
CITY, STATE, ZIP

\_\_\_\_\_  
PHONE and FAX

\_\_\_\_\_  
E-MAIL ADDRESS

ARE THE PREMISES OWNED OR RENTED?  OWNED  RENTED

LANDLORD or MORTGAGE HOLDER:  
\_\_\_\_\_

PREVIOUS ADDRESS (IF LESS THAN 24 MONTHS AT CURRENT ADDRESS):

\_\_\_\_\_  
CURRENT P.O. BOX or STREET ADDRESS

\_\_\_\_\_  
CITY, STATE, ZIP

TERMS REQUESTED: CREDIT CARD:  NET 30 DAYS:   
PLEASE SELECT ONLY ONE

ARE YOU SUBJECT TO SALES TAX? YES  NO

\*IF NO, YOUR STATE'S EXEMPT OR RESALE CERTIFICATE MUST ACCOMPANY APPLICATION.  
\*\*SALES TAX MAY BE CHARGED FOR EACH ORDER UNLESS YOU SUBMIT EITHER CERTIFICATE  
COMPLYING WITH APPLICABLE LAW FOR OUR FILES. (SEE LINT TILE'S TERMS AND  
CONITIONS.)\*\*

**IF YOU CHOOSE NOT TO SUBMIT A TAX EXEMPT OR RESALE CERTIFICATE, YOU WILL BE  
RESPONSIBLE FOR PAYING THE SALES TAX ON ALL MATERIAL PURCHASED FROM LINT TILE  
TO YOUR STATE, BY SIGNING HERE, YOU AGREE TO PAY ALL SALES TAX:**

\_\_\_\_\_  
FEDERAL ID#:

TOTAL TIME IN BUISNESS: \_\_\_\_\_

HAVE YOU DONE BUSINESS WITH LINT TILE PREVIOUSLY? YES  NO   
IF YES, WHEN? \_\_\_\_\_

CUSTOMER'S ORGANIZATION IS A:

\_\_\_\_\_ CORPORATION  
\_\_\_\_\_ SOLE PROPRIETORSHIP  
SPECIFY)

\_\_\_\_\_ PARTNERSHIP  
\_\_\_\_\_ OTHER (PLEASE

**OFFICERS/PRINCIPALS OF YOUR COMPANY**

PLEASE LIST BELOW THE NAME, TITLE, AND PHONE NUMBER OF OWNERS, OFFICERS, AND PRINCIPALS AUTHORIZED TO ACT ON BEHALF OF YOUR COMPANY.

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**NAME, TITLE AND PHONE NUMBER**

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**NAME, TITLE AND PHONE NUMBER**

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**NAME, TITLE AND PHONE NUMBER**

HAVE ANY OF THE PRINCIPALS DONE BUSINESS WITH LINT TILE? YES  NO   
IF YES, UNDER WHAT COMPANY? \_\_\_\_\_

**CURRENT SUPPLIER REFERENCES:**

(COMPANIES FROM WHICH YOU HAVE PURCHASED WITHIN THE LAST YEAR)

COMPANY	PHONE	E-MAIL
_____	_____	_____
_____	_____	_____
_____	_____	_____

**BANK REFERENCES:**

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**BANK NAME:**

---

**ADDRESS:**

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**ACCOUNT NUMBERS:**

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**PHONE NUMBERS:**

ACCOUNT TYPE:  CHECKING  SAVINGS  MONEY MARKET

**PERMISSION FOR BANK VERIFICATION**

BY THE UNDERSIGNED GIVES ME/ ITS PERMISSION FOR YOU TO FURNISH TO LINT TILE DISTRIBUTORS INFORMATION ON MY/ ITS BANK ACCOUNTS FOR THE SOLE PURPOSE OF ESTABLISHING A LINE OF CREDIT WITH THEM.

\_\_\_\_\_ NAME THE ACCOUNT(S) IS/ARE UNDER

## LINT TILE STANDARD TERM AND CONDITIONS

1. **Exclusive terms.** (a) These terms and conditions are intended to reflect the complete and entire agreement between Larry J. Lint Floor and Wall Covering Co., t/a Lint Tile, its divisions and affiliates ("Lint") and the customer to whom of which furnished ("Customer") and shall apply until either (i) Lint or Customer advises the other that it will no longer buy and sell goods of services under the terms hereof, or (ii) Lint furnishes new or revised terms and conditions. Lint objects to any additional or different terms or conditions in any purchase order or other document of customer. These terms and Conditions are not intended and shall not be construed as an acceptance of any offer or counter-offer of Customer.  
(b) In any case, the terms and provisions set forth herein are the only terms and provisions to which Lint will agree, and supersede all prior statements, proposals, negotiations, representations, and agreements.  
(c) These Terms and Conditions can be modified, altered: to only by a subsequent written instrument signed an authorized officer of Lint. No course of dealing, course of performance, or usage of trade shall constitute a waiver or serve to explain or interpret the terms and provisions hereof.
  2. **PRICES.** Unless otherwise agreed to in a separate writing, the prices and charges to Customer shall be Lint's prices and charges in effect at the time of entry of Customer's order. Prices are subject to change without notice.
  3. **TERM OF PAYMENT.** All amounts due from Customer shall be paid in accordance with the payment terms set forth on Lint's invoice or as otherwise agreed upon by Lint and Customer from time to time. In the absence of the foregoing, and if credit is extended, payment shall be due and payable within 30 days of the date of invoice following shipment or performance. Amounts unpaid when due date shall accrue interest at the rate of 1.5% per month until paid in full whether before or after judgment.
  4. **TAXES AND OTHER CHARGES.** The purchase price does not and Customer will pay all applicable sales, use, excise, gross receipts, or any similar tax or other governmental charge applicable to the sale and/ or furnishing of goods or services. If exempt from tax, Customer shall provide Lint with a tax exemption certificate acceptable to Lint and the applicable taxing authorities. Customer shall indemnify and hold harmless Lint from and against all such costs, charges and taxes. Taxes and charges may be added to the invoice as a separate charge to be paid by Customer.
  5. **DELIVERY DATES, FORCE MAIEURE, RISK OF LOSS, AND SECURITY INTEREST.**
    - (A) Date for delivery or performance are provided for informational purposes only and are not guaranteed. Lint shall not be liable for loss or damage resulting from delay or failure of delivery or performance due to any cause whatsoever, including without limitation, casualty, act of God, war, riot, terrorism, civil disobedience, act of civil or military authorities; embargo; failure of suppliers; raw materials shortage, power outages; transportation delays; or any cause, condition, or contingency beyond the reasonable control of Lint, whether or not similar to those enumerated.
    - (B) Risk of loss shall pass upon delivery to carrier. Lint will provide reasonable assistance to Customer in filling and pursuing claims with carriers for loss or damage in transit.
    - (C) Lint reserves a security interest I all goods sold until receipt of full payment, including interest, fees and costs.
  6. **NO WARRANTY.**
    - (a) LINT MAKES NO, AND SICLAIMS ANY, WARRANTY, EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. No promise or affirmation of fact make by any representative of Lint, not any sample, shall constitute a warranty or give rise to any liability or obligation. Lint assumes no obligation with respect to the selections of products which is the sole responsibility of customer.
    - (b) Lint will use commercially reasonable efforts to assist Customer in obtaining the benefit of any manufacturer warranty, if available.
  7. **NON-CONFORMING GOODS.** Lint will within a reasonable time replace all goods ordered by customer and which Customer establishes do not conform to the order. This sets forth the complete responsibility of Lint and remedy of Customer for non-conforming goods. Samples may not represent the actual colors of shades of goods furnished and any variation from samples shall not render goods non-conforming.
  8. **RETURNS.**
    - (a) No returns will be accepted on special order items, discontinued items, or close-out items, in each case, as defined by Lint.
    - (b) For in-stock items not subject to subsection (a) above, Lint may accept for return full, unopened cartons of tile, subject to the remaining provisions of this Section 8. In no event will Lint be required to accept any loose or partial cartons of goods.
    - (c) All returned items must be the original carton and must be in saleable condition.
    - (d) All returns accepted by Lint are subject to a 25% restocking charge and the Lint's then current freight charge for returns,
    - (e) Lint shall not be required to accept any returns more than 30 days after delivery.
    - (f) All returns are subject to Lint's prior authorization and its returns procedures as in effect from time to time.
  9. **BUYER'S REPOSNBILITY, ADVANCE PAYMENT.**
    - (c) Lint may require full or partial payment in advance at any time.
10. **NO WAIVER.** Failure by Liny to exercise any right of enforce any of the terms or provisions of the Acknowledgment shall not constitute a waiver of such right or remedy.
  11. **No ASSIGNMENT.** Customer may not assign its rights or delegate its obligations without the prior written consent of Lint, and any such attempted assignment or delegation shall be void.
  12. **APPLICABLE LAW AND JURISDICTION.** These Terms and Conditions and any resulting contact between the parties shall be governed, construed, interpreted, and enforced under and subject to the local law of the commonwealth of Pennsylvania. Any proceeding arising out of these Terms and Conditions, the furnishing of goods or services, or any contract between the parties may be brought by Customer only in the state courts located in Westmoreland County, Pennsylvania, or the United States District Court for the Western exclusive jurisdiction of said courts and irrevocably agrees to the exclusive jurisdiction of said courts and irrevocably waives any right to object on the grounds of personal jurisdiction or venue. Each party irrevocably agrees that in addition to any other method permitted by law, service of process may be made by regular, certified or registered mail to Lint at its principal place of business and to Customer at the address for billing or shipping of goods.
  13. **EXCLUSION OF DAMAGES.** IN NO EVENT SHALL LINT BE LIABLE FOR LOST PROFITS, INCREASED OVERHEAD, CONSEQUENTIAL, SPECIAL OR INCIDENTAL DAMAGES UNDER ANY FORM OR THEORY OF ACTION WHATSOEVER, INCLUDING WITHOUT LIMITATION, CONTRACT, TORT, NEGLIGENCE, STRICT LIABILITY, WARRANTY, INDEMNITY, INFRINGEMENT, STATUTE OR OTHERWISE.
  14. **LIMITATION OF DAMAGES.** In no event and under no circumstance shall Lint's liability for damages exceed the amounts actually paid by Customer with respect to the items out of which the claim, action or cause of action arose,
  15. **TIME PERIODS.** Any action, lawsuit or proceeding against Lint must be commenced within twelve months after the cause of the action arose.

(Rev. January 2018)

## **TERMS AND CONITIONS OF SALE**

**ONLY UNDER AND SUBJECT TO ITS STANDARD TERMS AND CONDITIONS AS IN EFFECT FROM TIME TO TIME. THE UNDERSIGNED ACKNOWLEDGES RECEIPT OF A COPY OF LINT TILE'S STANDARD TERMS AND CONDITIONS AS IN EFFECT ON THE DATE SET FORTH BELOW.**

SIGNATURE
PRINTED NAME
TITLE
DATE

### **YOUR COMPANY PROFILE**

	<b><u>YES</u></b>	<b><u>NO</u></b>
1. DO YOU REQUIRE A PHONE CALL BEFORE DELIVERY?	<input type="checkbox"/>	<input type="checkbox"/>
2. DO YOU REQUIRE LIFTGATE SERVICE WITH DELIVERY? THERE IS A FEE FOR THIS SERVICE.	<input type="checkbox"/>	<input type="checkbox"/>
3. DO YOU HAVE A LOADING DOCK FOR DELIVERY?	<input type="checkbox"/>	<input type="checkbox"/>
4. DO YOU HAVE A FORKLIFT?	<input type="checkbox"/>	<input type="checkbox"/>
5. DO YOU HAVE WAREHOUSE EMPLOYEES?	<input type="checkbox"/>	<input type="checkbox"/>
6. WHAT ARE YOUR DELIVERY HOURS MONDAY – FRIDAY?		
MON.            TUES.            WED.            THURS.            FRI.		
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		

**LINT TILE SALEMAN'S INITIALS: \_\_\_\_\_**



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			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

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 \_\_\_\_\_
- 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 \_\_\_\_\_

**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.**

**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  
 gas, electric, refrigeration, or steam service
- 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.
- Q.** Commercial fishing vessels (including certain property).
- R.** Pollution control equipment.
- S.** Tangible personal property (including lubricants) used in the services of maintenance, service, repair, or installation performed on any aircraft by such person providing such service.  
**Purchases described in item T are subject to New York City local sales tax.**
- T.** Machinery and equipment used directly and predominantly in loading, unloading, and handling cargo at a qualified marine terminal facility in New York City.
- U.** Other — Describe exempt use and identify the section of the Tax Law covering this exemption (*see instructions*).

**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

## Instructions

### To the purchaser

If you have a valid *Certificate of Authority*, you may use Form ST-121 to purchase, rent, or lease tangible personal property or services exempt from tax to the extent indicated in these instructions. Complete all required entries on the form and give it to the seller.

You may use Form ST-121 as a blanket certificate covering the first and subsequent purchases of the same general type of property or service. However, each subsequent sales slip or purchase invoice (excluding utility bills) based on this blanket certificate must show your name, address, and *Certificate of Authority* identification number.

If you make further purchases from the seller that do not qualify for the exemption, you must pay the appropriate sales tax at the time of purchase.

As used in this document, the term *predominantly* means that the property or service(s) is used more than 50% of the time directly for the purpose stated in the particular section. The term *exclusively* means that the property or service(s) is used 100% of the time directly for the purpose stated in the particular section. The term *primarily* means that the property or service(s) is used 50% or more of the time directly for the purpose stated in the particular section.

### Part 1 — Exemptions related to production

Except as described in item C, you must have a *Certificate of Authority* to claim the exemptions listed in Part 1.

**A** — You may purchase, exempt from tax, machinery and equipment, including parts, tools, and supplies, used or consumed **directly** and **predominantly** in the production of tangible personal property, gas, electricity, refrigeration, or steam for sale by manufacturing, processing, generating, assembling, refining, mining, or extracting. For more information on these various production exemptions, see Publication 852, *Sales Tax Information for: Manufacturers, Processors, Generators, Assemblers, Refiners, Miners and Extractors, and Other Producers of Goods and Merchandise*.

**B** — You may purchase, exempt from tax, tangible personal property used **directly** and **predominantly** in the production (including editing, dubbing, and mixing) of a film for sale regardless of the medium by which the film is conveyed to the purchaser. (For purposes of this exemption, the term *film* means feature films, documentary films, shorts, television films, television commercials, and similar productions.)

**C** — You may purchase, exempt from tax, tangible personal property used **directly** and **predominantly** in the receiving, initiating, amplifying, processing, transmitting, retransmitting, switching, or monitoring of switching of telecommunications services for sale, or Internet access services for sale, or any combination of the two services. 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 on page 1.

**D** — You may purchase, exempt from tax, machinery, equipment, or other tangible personal property (including parts, tools, and supplies) used or consumed by television or radio broadcasters **directly** and **predominantly** in the production (including post-production) of live or recorded programs which are used or consumed by a broadcaster predominantly for the purpose of broadcast over the air by the broadcaster or for transmission through a cable television or direct-broadcast satellite system by the broadcaster. You may also purchase, exempt from tax, machinery, equipment, and other tangible personal property (including parts, tools, and supplies) used or consumed **directly** and **predominantly** in the transmission of live or recorded programs over the air or through a cable television or direct-broadcast satellite system by the broadcaster. Tangible personal property purchased by a broadcaster (lessor) for lease to another person (lessee) for that person's use or consumption directly and predominantly in the production (including post production) of live or recorded programs by the person will be deemed to be used or consumed by the lessor broadcaster for purposes of determining whether the lessor broadcaster has met the direct and predominant use requirement of the exemption described in the above sentence. (For more information concerning this exemption, see TSB-M-00(6)S, *Summary of the 2000 Sales and Compensating Use Tax Budget Legislation*.)

**E** — You may purchase, exempt from tax, gas or electricity or gas or electric service used or consumed **directly** and **exclusively** to provide

gas or electric service of whatever nature consisting of operating a gas pipeline, a gas distribution line, or an electric transmission or distribution line or to ensure the necessary working pressure in an underground gas storage facility.

**F** — You may purchase, exempt from tax, fuel, gas, electricity, refrigeration, and steam and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in the production of tangible personal property (or a film, regardless as to the means by which the film is conveyed) for sale, by manufacturing, processing, assembling, generating, refining, mining, or extracting. You must pay any state and local taxes due on any part of any fuel or utility service not used directly and exclusively for an exempt purpose. For example, electricity purchased solely to light a factory must be purchased tax paid, but electricity used for both an exempt purpose and a taxable purpose may be purchased exempt from tax. However, you must report the tax due on the electricity used for the taxable purpose on your sales and use tax return as a purchase subject to tax.

**G** — You may purchase, exempt from tax (except for the local tax imposed on sales and uses in New York City), fuel, gas, electricity, refrigeration, and steam and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in the production of gas, electricity, refrigeration, and steam for sale by manufacturing, processing, assembling, generating, refining, mining, or extracting. You must pay any state and local taxes due on any part of any fuel or utility service not used directly and exclusively for an exempt purpose.

### Part 2 — Services exempt from tax

**H** — You may purchase the services of installing, repairing, maintaining, and servicing qualifying property listed in Part 1, items A through D, exempt from tax.

**I** — You may purchase the services of producing, fabricating, processing, printing, and imprinting, including editing, dubbing, and mixing, qualifying property listed in Part 1, items B and D, exempt from tax.

**J** — If you are a facility regulated by the DEC as either a transfer station or construction and demolition debris processing facility, you may purchase the service of waste removal exempt from tax, provided that the waste is not generated by your facility. Under the DEC regulations, a *transfer station* is defined generally as a solid waste management facility other than a recyclables handling and recovery facility, used oil facility, or a construction and demolition debris processing facility, where solid waste is received for the purpose of subsequent transfer to another solid waste management facility for further processing, treating, transfer, or disposal. A *construction and demolition debris processing facility* is a processing facility that receives and processes construction and demolition debris by any means.

### Part 3 — Other exemptions

A *Certificate of Authority* is not required when claiming the exemptions described in Part 3 on page 2. However, if you have a *Certificate of Authority*, enter the number in the space provided on page 2.

**K** — Tangible personal property used or consumed **directly** and **predominantly** in research and development in the experimental or laboratory sense is exempt from tax.

**L** — Gas, electricity, refrigeration, and steam, and gas, electric, refrigeration, and steam service used or consumed **directly** and **exclusively** in research and development in the experimental or laboratory sense may be purchased exempt from tax.

*Research and development* does not include the ordinary testing or inspection of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions, or research in connection with literary, historical, or similar projects.

**M** — Vendors may purchase, exempt from tax, cartons, containers, and other wrapping and packaging materials and supplies and components thereof used to package tangible personal property for sale if the property is actually transferred by the vendor to the purchaser of the property.

**N** — Enhanced emissions inspection equipment certified by the DEC for use in testing and inspecting motor vehicles as part of the enhanced emissions inspection and maintenance program required by the Federal Clean Air Act and the New York State Clean Air Compliance Act may be purchased without payment of tax. To qualify for the exemption, the equipment must be purchased and used by an official inspection station which is licensed by the Department of Motor Vehicles and authorized to conduct enhanced emissions inspections. (For more



information about enhanced emissions inspection equipment, see TSB-M-97(8)S, *Enhanced Emissions Inspection Equipment*.)

**O** — Commercial vessels, including property used by or purchased for the use of these vessels for fuel, provisions, supplies, maintenance, and repairs, and the services of installing, maintaining, servicing, or repairing these vessels or property, may be purchased exempt from tax. To qualify for the exemption, the commercial vessel must be **primarily** engaged in interstate or foreign commerce. The exemption does **not** apply to property purchased for or used in the original equipping of a new ship, or to the services of installing this property in the equipping of a new ship. (For the definition of commercial vessels and other information concerning this exemption, see TSB-M-96(14)S, *Tax Law Defines Commercial Vessels and Commercial Aircraft*.)

**P** — Commercial aircraft and machinery or equipment to be installed on this aircraft, property used for maintenance or repair of this aircraft, and flight simulators purchased by commercial airlines may be purchased exempt from tax. To qualify for the exemption, the commercial aircraft must be **primarily** engaged in intrastate, interstate, or foreign commerce. (For the definition of commercial aircraft and other information concerning this exemption, see TSB-M-96(14)S.)

**Q** — Commercial fishing vessels used **directly** and **predominantly** in the harvesting of fish for sale (other than sport fishing vessels), including property used by or purchased for the use of these vessels for fuel, provisions, supplies, maintenance, and repairs may be purchased exempt from tax. (For the definition of commercial fishing vessels and other information concerning this exemption, see TSB-M-85(17)S, *1985 Legislation - Chapter 799 Sales Tax Exemption for Commercial Fishing Vessels*.)

**R** — If not otherwise exempt, machinery and equipment used **directly** and **predominantly** in the control, prevention, or abatement of pollution or contaminants from manufacturing or industrial facilities may be purchased exempt from tax.

**S** — Tangible personal property purchased and used in the services of maintenance, service, repair or installation performed on any aircraft, where such property is purchased by the person providing such services and it becomes a physical component part of the aircraft or is a lubricant applied to the aircraft, is exempt from tax.

**T** — Machinery and equipment used at qualified marine terminal facilities located in New York City. The machinery and equipment must be used directly and predominantly in loading, unloading, and handling cargo at marine terminal facilities located in New York City which handled more than 350,000 twenty foot equivalent units (TEUs) in 2003. For purposes of this exemption, the term *TEU* means a unit of volume equivalent to the volume of a twenty-foot container. This exemption does **not** apply to the local tax in New York City.

**U** — Use this line to claim exemption from all sales and use taxes on qualified tangible personal property or services not otherwise specified in this certificate. Describe the exempt use of the tangible personal property or service being purchased, and identify the applicable section of the Tax Law under which you claim exemption.

If you are purchasing motor fuel or diesel motor fuel eligible to be taxed on a cents-per-gallon basis, write **Tax Law section 1111(m) qualified fuel taxed using the cents-per-gallon method** in the space provided. See TSB-M-06(8)S, *New Guidelines on the Sales of Motor Fuel and Diesel Motor Fuel Subject to the Cents-Per-Gallon Sales Tax*, for additional information.

Line access services purchased by an Internet Service Provider (ISP) and used for transmission between the ISP point of presence and the public Internet for the purpose of connecting the ISP's customers to the Internet are purchases of interstate or international telephony and thus are not subject to sales tax. If you are an ISP purchasing line access services to use in this manner, write **telecommunications services used by an ISP to provide Internet access originating with the ISP point of presence (Tax Law section 1105 (b)(1))** in the space provided. See TSB-M-07(2)S, *Sales Tax Treatment of Telecommunications Services Purchased By an Internet Service Provider*, for additional information.

Certain military decorations, including ribbons, medals, mini-medals, and lapel pins, are exempt from sales tax when sold to an active member or a veteran of the United States military. If you are purchasing tax-exempt military decorations, write **military decoration – Tax Law section 1115 (a)(11-a)** in the space provided. The Tax Law provides

that you must also show the vendor your military identification or other documentation (such as discharge papers) as proof of current military service or veteran status. However, the vendor is not required to retain a copy of this proof.

### To the seller

The purchaser must give you Form ST-121 with all entries completed no later than 90 days after delivery of the property, or the sale will be deemed to have been taxable at the time of the transaction. If you receive the certificate after the 90-day period, both you and the purchaser assume the burden of proving the sale was exempt, and additional substantiation may be required.

In addition, if you fail to collect tax as a result of accepting an improperly completed exemption certificate, you become personally liable for the tax plus any penalty and interest charges due, unless the certificate is corrected within a reasonable period of time or you otherwise prove that the transaction was not subject to tax. You must keep any exemption certificate you receive for at least three years after the due date of the last return to which it relates, or the date the return is filed, if later. You must also maintain a method of associating an exempt sale made to a particular customer with the exemption certificate you have on file for that customer.

If the *Blanket certificate* box is marked on page 1, you may consider this certificate part of any order received from the purchaser during the period that the blanket certificate remains in effect. However, each subsequent sales slip or purchase invoice based on this blanket certificate must show the purchaser's name and address. A blanket certificate remains in effect until the purchaser gives you written notice of revocation, or you have knowledge that the certificate is false or was fraudulently presented, or until the Tax Department notifies you that the purchaser may not make exempt purchases.

### Misuse of this certificate

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

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

### Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

### Need help?



**Internet access: [www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and publications)



**Sales Tax Information Center:** (518) 485-2889  
To order forms and publications: (518) 457-5431



**Text Telephone (TTY) Hotline**  
(for persons with hearing and speech disabilities using a TTY): (518) 485-5082

## PRICE LIST INFORMATION SUMMARY

1. All previous lists are no longer in effect. **DISCARD ALL OLD PRICE LISTS IMMEDIATELY.**
2. **ALL PRICES ARE SUBJECT TO CHANGE WITHOUT NOTICE.** Many products we purchase from overseas are subject to cost fluctuation. Please re-confirm prices at the time of order.
3. **INSPECT ALL TILES BEFORE INSTALLATION.** NO ADJUSTMENTS WILL BE MADE ONCE THE MATERIAL IS INSTALLED.

### **SAMPLE PANELS MAY NOT REPRESENT ACTUAL SHADES OF MATERIAL IN STOCK**

*Wide variation in shade is an inherent characteristic of all kiln fired products. Please inspect tiles you receive for color, shade and possible defects before installation.*

### **NO CLAIMS WILL BE ACCEPTED AFTER INSTALLATION**

4. All glaze floor tile is subject to abrasion in traffic areas and the selection of the appropriate tile is solely the responsibility of the customer. Please be aware that dropped objects misuse or abuse will chip glazed surfaces.
5. Improper preparation or installation may cause structural cracking or chipping.
6. Lint Tiles responsibilities and customer remedies are set forth in Lint Tiles Standard Terms and Conditions applicable to the particular sale. Under no circumstance will Lint Tiles responsibility exceed the purchase price actually paid for the product by the customer.
7. **USE CONSTITUTES ACCEPTANCE.** After tile is installed, no claims will be honored.
8. If warranty provided by the manufacturer to the purchaser, it generally runs from the date of purchase/delivery as specified in the manufacturer's warranty, not from installation. Our company will provide reasonable assistance to the customer in warranty claim against a manufacturer that the customer has complied with all manufacturer requirements.
9. **NO RETURN ON SPECIAL ORDER ITEMS.**

10. Some products contained in Lint's Tile price lists are NOT stock items.

11. Lint Tile's standard terms and conditions control in the event of a conflict with this summary.

## **LINT TILE** **RETURN PROCEDURES AND POLICY SUMMARY**

1. All material to be returned must first receive a return authorization by calling LINT TILE in advance, before our delivery vehicles can accept any returns.
2. Returned material must be stock products. **NO RETURNS WILL BE ACCEPTED ON SPECIAL ORDER ITEMS.**
3. We will accept for return **ONLY FULL CARTONS OF IMPORTED WALL OR FLOOR TILES,** LINT TILE will accept **only full un-opened cartons of any tile.** Under NO circumstances will we accept for return any loose or partial cartons of any tile. All materials must be in the original carton and must be in saleable conditions.
  - A. **There is 25% restocking charge on all accepted returns.**
  - B. **Any material shipped back to LINT TILE will incur a \$50.00 Freight Charge.**
4. All material must be returned by customer to LINT TILE within 30 days of delivery.
5. No returns will be accepted on **DISCONTINUED** or **CLOSEOUT** material.
6. **TO RETURN ANY OF THE FOLLOWING MATERIAL YOU MUST SUPPLY US WITH THE FOLLOWING INFORMATION:**
  - a. Item name and or item number
  - b. Original invoice number and date of purchase
  - c. Quantity to be returned
  - d. Reason for return
  - e. Customers must receive in advance, return authorization number. Our drivers will then be authorized to pick up the approved return. **NO MATERIALS WILL BE PICKING UP WITHOUT PRIOR APPROVAL.**
7. LINT TILE Standard Terms and Conditions apply to returns. The Standard Terms and Conditions control in the event of a conflict with this return procedures and policy summary.