

EBlock New Dealership Enrollment Package

Thank you for your interest; you're on your way to acquire more inventory than ever before!

Please complete the following New Dealership Enrollment Package and submit it to your EBlock representative to get started. To ensure a smooth enrollment, please confirm that all of the provided information is accurate and complete.

This Package includes:

- Dealership Information
- Payment Authorization Form
- Uniform Sales & Use Tax Exemption/Resale Certificate – Multijurisdiction
- Form NY ST-120 - New York

Email the completed form along with a VOID check (for ACH only) to support@eblock.com.

Dealership Information

Dealership Name: _____

If using DBA, Please Provide: _____

Address: _____

Contact Name: _____

Contact Email: _____

Dealership Phone #: _____ Cell Phone #: _____

Website Address: _____

Dealership License InformationDealership Type: Franchise Independent Federal Tax ID # (EIN): _____

Valid State Issued Dealer License #: _____

Please attach scans of both the dealer's license and Federal Tax ID CertificatesScans Attached: Yes No**Signature of Dealer President, Owner, or Partner:**

By signing this form, the undersigned agrees to the Dealership Agreement & Terms of Service found on the EBlock.com website and authorizes the representative noted below to sign up the dealership for EBlock Auctions.

Name: _____

Signature: _____ Date: _____

EBlock Sales Representative: _____

Please complete, sign and date this form to add ACH direct debit and/or Floorplan financing as payment options to your EBlock Account.

Customer Information

Full Legal Name: _____ Auction Access ID: _____

Street Address: _____

City: _____ State: _____ ZIP Code: _____

Payment method(s) used for making payments: ACH Floorplan

If ACH, email the completed form along with a VOID check to support@eblock.com.

Purchases

For the payment of the purchase price plus applicable fees, charges and taxes for any vehicles or services PURCHASED by Customer using EBlock online auction services, Customer authorizes EBlock to: (a) electronically debit the account at the following Depository financial institution (and, if necessary, electronically credit the account to correct erroneous debits); and/or (b) debit the following Floorplan account(s). Purchases will be funded using your preferred payment method first. Alternate payment method(s) will be accessed if required. See "Payment Terms" within the EBlock Terms & Conditions.

ACH Account for Making Payments

Bank Name: _____

Routing Number: _____

Account Number: _____

Name on Account: _____

Floorplan (Available for approved floorplan providers only)

Floorplan Provider #1: _____ Account #: _____

Floorplan Provider #2: _____ Account #: _____

Sales

Customer authorizes EBlock to electronically credit the following Depository account (and, if necessary, to electronically debit the account to correct erroneous credits) for payment of the vehicle sale proceeds less applicable fees and charges for any vehicles SOLD by Customer using EBlock's online auction services.

Use same account as indicated for making payments above?: Yes No**ACH Account for Receiving Payments**

Bank Name: _____

Routing Number: _____

Account Number: _____

Name on Account: _____

Customer hereby authorizes EBlock to initiate debit or credit entries to Customer's Depository account as indicated above, and the named Depository to debit or credit the same to such account. Customer understands that this authorization will remain in full force and in effect until EBlock has received written notification from Customer that it wishes to revoke this authorization. Customer understands that EBlock requires at least ten (10) business days' notice in order to cancel this authorization. For ACH account set up purposes, EBlock will pull and push \$1.01 from the above referenced account number(s) for verification.

By signing below, I represent that I have authority to sign this document on behalf of the Customer.

Signature: _____

Date: _____

Print Name: _____

Title: _____



Uniform Sales & Use Tax Exemption/Resale Certificate - Multijurisdiction

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 3 - 5. The issuer and the recipient 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.

Issued to Seller: EBlock Corporation

Address: 1 Mill Street #267, Burlington VT 05401

I certify that Name of Firm (Buyer): _____

Address: _____

is engaged as a registered: Wholesaler Retailer Manufacturer
 Seller (California) Lessor (see notes on pages 3 - 5) Other (Specify) _____

and is registered with the below-listed states and cities within which your firm would deliver purchases to us 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. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) the following:

Description of Business: Automobile Dealership

General description of tangible property or taxable services to be purchased from the Seller:
Vehicles, watercraft, and/or powersports for resale, including reconditioning services

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL		MO	
AR		NE	
AZ		NV	
CA		NJ	
CO		NM	
CT		NC	
DC		ND	
FL		OH	
GA		OK	
HI		PA	
ID		RI	
IL		SC	
IA		SD	
KS		TN	
KY		TX	
ME		UT	
MD		VT	
MI		WA	
MN		WI	



I further certify that if any property or service so purchased tax free is used or consumed as to make it subject to a Sales or Use Tax we 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 we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us 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: _____

Title: _____ **Date:** _____

EBlock has the ability to text you information to make your wholesale buying/selling experience faster and more enjoyable. Periodically, we would like to communicate with you via text to inform you of upcoming auctions, vehicles of interest and closing deals. We will be respectful of how we text and our customers will have the ability to stop receiving text messages at any time.

By signing this form, I hereby authorize EBlock to send me text messages to the mobile phone number listed below. I understand standard text message rates and fees from my mobile carrier may apply.

Printed Name: _____

Dealership: _____

Mobile Phone Number: _____

Signature: _____ **Date:** _____



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

ST-120
(6/18)

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

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

To the purchaser:

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

Purchaser information – please type or print

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

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

I certify that I am:

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

I am purchasing:

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

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

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

I am purchasing:

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

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

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

Substantial penalties will result from misuse of this certificate.

Instructions

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

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

This certificate is only for use by a purchaser who:

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

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

Non-New York State purchasers: registration requirements

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

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

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

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

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

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

Limitations on use

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

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

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

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

To the Purchaser

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

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

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

Misuse of this certificate

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

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

To the Seller

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

The certificate will be considered valid if it was:

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

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

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

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

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

Need help?



Visit our website at www.tax.ny.gov

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

Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

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