

Dear Prospective Customer:

Thank you for your interest in New York Frame. We are a wholesale company, and we only sell to companies or individuals who possess a resale tax number and are actively engaged in business with the intent to resell.

We have put together a small packet, which contains our general terms of sale, a blank resale certificate, New York Frame customer application, credit card authorization form, and a fax order form. If you would like to become a customer please read through the general terms and fill out the resale certificate and application. Before you place your first order we will also need the credit card authorization form filled out.

A representative from New York Frame will contact you once the application has been received and verified.

Thank you,

Todd Stumpf  
New York Frame

**NEW YORK FRAME**  
**GENERAL INFORMATION AND TERMS OF SALE**  
**2011**

**CUSTOMER QUALIFICATIONS**

*New York Frame* sells wholesale "to the trade only". To qualify you must:

- ★ Possess a valid resale tax number and submit a completed Form ST-120 or other valid proof of tax exemption, for our files.
- ★ Complete our application form.
- ★ Be actively engaged in the business of picture framing or a closely related business, with the intent to resell.

**CREDIT**

We suggest payment by MasterCard, Visa, Discover, or American Express. However, should you wish to establish a credit account with New York Frame we require that you complete our credit application form and Individual Personal Guaranty. Please allow 2 to 3 weeks for processing. The granting, extension, continuation, or termination of credit is solely at the discretion of New York Frame.

**TERMS**

All invoices are either C.O.D. or net 30 days from date of invoice. Invoices over thirty days old are subject to a service charge of **2% per month (24% A. P. R.)** and any account with unpaid invoices over 60 days will be placed on C.O.D. until the account is paid in full, regardless of your credit limit. Any service charges accrued will appear on your statement. Non-payment of accrued service charges is a rejection of our terms and will result in termination of your credit account.

**RETURNED CHECKS**

We charge \$25.00 for each check returned to us by your bank. We will not redeposit a check once it has been returned to us. We require a money order or cash to cover the returned check, including the \$25.00 charge. Orders will not be processed on accounts with returned checks outstanding.

**PLACING YOUR ORDER**

Our order desk is open Monday to Friday, 8:30 am to 5:00 pm.

You may **fax** your order to 716-894-3869 at any time. New York Frame fax order forms are available upon request.

When placing your order please provide the following:

- ★ Your account number.
- ★ Your company name and your first name.
- ★ The item number(s) you wish to order followed by quantity and size or description if applicable.
- ★ Preferred method of shipment.
- ★ Any special instructions.

### **ORDER DEADLINE**

Please place your order by **12 Noon** if you wish to have your order delivered or available for pick-up the following day.  
Orders for chop and join wood frames must be placed a minimum of 2 full business days prior to the day of delivery or pickup.

### **ORDERING CHOPS**

1/16" to 1/8" allowance is added to your dimensions unless otherwise specified.  
Exact cuts must be requested as exact.

- ★ Minimum footage charged per frame is 4 ft.
- ★ Minimum rail size is we can cut is 5"

### **JOINED WOOD FRAMES**

New York Frame will join any of our wood mouldings for you at your request.

### **THUMBNAILING**

Our thumbnail charges are based on the width of the moulding as follows:

- \* Up to 2" \$3.00
- \* >2" to <4" \$4.00
- \* Over 4" \$6.00

### **LENGTH ORDERS**

The minimum order quantity is a full stick. Metal mouldings are all 10 foot standard lengths, while wood mouldings vary in lengths, between 6 and 12 feet. We will do our best to match your order with the moulding lengths that we have on hand.

- ★ **Length moulding cannot be returned for credit if it has been cut or altered.**

### **Moulding Discounts Chop and Length**

- ★ See terms listed in moulding sections of our catalog.

### **LENGTH SHIPPING**

Maximum box length for UPS is 108" with a maximum box size of 130" (length plus girth). Whenever possible we will ship without cutting. Should cutting be necessary we will cut according to your specifications or using our best judgement. When ordering length we suggest you add sufficient footage to allow for miters and short stick waste.

- ★ Length orders less than 100 feet, shipping plus \$5.00 handling.

### **CORNER SAMPLES**

Corner samples are available on request.

### **MATBOARD and FOAMBOARD**

Matboard is best shipped in quantities of 15 or more boards per carton, up to the UPS maximum weight of 70 lbs.

- ★ Orders of less than 15 boards charged \$6.00 per carton handling.
- ★ We will not ship less than 10 boards
- ★ 40X60 matboard cannot be shipped UPS due to size restrictions and must be shipped freight collect.

### **RETURNS**

- ★ Prior authorization is required to return items for credit.
- ★ Requests for returns must be made within 7 days of delivery or pick-up.
- ★ Please provide your invoice number when requesting returns.
- ★ Products shipped in original manufacturers cartons will not be accepted for return unless in original cartons.
- ★ Chops, joined frames, and readymade frames will not be accepted for return where there is evidence that the joining or fitting process has begun.
- ★ Board products cannot be returned once they have been cut.
- ★ Returns made as a result of our error are made without charge. All other returns are charged 25% for restocking.
- ★ No returns allowed after 30 days from date of purchase.

### **DAMAGES**

We strongly recommend that you thoroughly inspect and count all packages at the time of their arrival and in the presence of the shipper. Unfortunately shippers often try to conceal damage in hopes that you will not inspect. Should you find damage make sure that it is noted on the bill of lading or with the delivery person. All claims resulting from loss or damage by the carrier must be filed by you directly. In the case of damage, save all packaging and goods for inspection or your claim may not be honored.

### **WARRANTEES**

There are no expressed or implied warranties of fitness for a particular purpose in connection with any of the products we sell. New York Frame shall not be liable for any consequential damages or injury.

### **MISCELLANEOUS**

- ★ All prices are F.O.B. 1800 Broadway St. Buffalo, N.Y.
- ★ Prices are subject to change without notice. However, we will notify you in advance of such changes whenever possible.

### **PICK UP ORDERS (will call)**

Pick up orders must be placed 24 hours prior to pick up time whenever possible. If you need to add on to your order please phone or fax your "add on" prior to your arrival so that we can have the additional items ready for you.

### **DELIVERY BY NEW YORK FRAME TRUCK**

Scheduled delivery days are Tuesday, Wednesday and Thursday.

- ★ **TUESDAYS** - Erie and Niagara counties.
  - ★ **WEDNESDAYS** - Chautauqua and Cattaraugus counties plus Orchard Park, East Aurora, West Seneca, and Hamburg.
  - ★ **THURSDAYS** - Buffalo Metropolitan area inside the I90, I190, I290 loop.
- Deliveries to Areas Other Than Listed Above Are Done So by Special Arrangement.

### **DELIVERY CHARGES** **(Retail Commercial Only)**

- ★ Due to the cost of providing this service New York Frame reserves the right to charge for deliveries based upon your location and the size of your order.

### **DELIVERY TIMES**

As our truck follows an established delivery route it is not possible for us to make deliveries at specific times or between certain hours. We can, however, provide an approximate time as to when we will be in your area.

### **PRODUCT PRICE LIST**

Our product price list is available on our web site @ [www.newyorkframe.com](http://www.newyorkframe.com). To be able to download or print our catalog you will need an e-mail account, user id, and a password, which are issued when your account is approved.

Should you print our catalog we are happy to provide you with a New York Frame 3 ring binder to store all your information.

**TOLL FREE (800) 878-1425**  
**PHONE (716) 894-3662**  
**FAX (716) 894-3869**



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			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.

**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.**

# Instructions

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?



**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

New York Frame  
1800 Broadway, Bldg, 1A  
Buffalo, NY 14212-2053  
Phone: 716-894-3662  
Fax: 716-894-3869

Application to Purchase Wholesale

Date \_\_\_\_\_  
Business Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Phone \_\_\_\_\_  
Email \_\_\_\_\_

Years in Business \_\_\_\_\_  
Tax ID Number \_\_\_\_\_

Applicant's Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Phone \_\_\_\_\_

Your Signature \_\_\_\_\_

Type of Business

Picture Framer	<input type="checkbox"/>	Artist Exhibitor	<input type="checkbox"/>
Art Gallery	<input type="checkbox"/>	Art Supplies	<input type="checkbox"/>
Photography	<input type="checkbox"/>	Printing and Copy	<input type="checkbox"/>
Crafts	<input type="checkbox"/>	Display	<input type="checkbox"/>
Other(please specify)	<input type="checkbox"/>	Sign Industry	<input type="checkbox"/>

I am interested in purchasing the following items (check all that apply):

Picture Frames	Wood	<input type="checkbox"/>	Metal	<input type="checkbox"/>	Readymade	<input type="checkbox"/>
	Length	<input type="checkbox"/>	Chop	<input type="checkbox"/>		

Framing Supplies	Matboard	<input type="checkbox"/>	Glass	<input type="checkbox"/>	Plexiglass	<input type="checkbox"/>
	Foamboard	<input type="checkbox"/>	Hardware	<input type="checkbox"/>	Tape	<input type="checkbox"/>
	Other	<input type="checkbox"/>				

Minimum initial purchase of \$100.00 required to open an account.

# New York Frame

## Blanket Authorization Form

Account # \_\_\_\_\_ Date \_\_\_\_\_

Company Name \_\_\_\_\_

Contact Name \_\_\_\_\_

I hereby authorize New York Frame to charge my:

Visa

Mastercard

American Express

Discover

Name on card \_\_\_\_\_

Credit Card # \_\_\_\_\_

Expiration Date \_\_\_\_\_ Security Code# \_\_\_\_\_

Billing address of credit card \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ - \_\_\_\_\_

Telephone \_\_\_\_\_

Print Name \_\_\_\_\_

Signature \_\_\_\_\_

New York Frame

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