



MICHAEL SKURNIK WINES

575 UNDERHILL BLVD, SUITE 216
SYOSSET, NEW YORK 11791
TEL: 516-677-9300
FAX: 516-677-0497

FAX COVER SHEET

To:
Fax#:
From: Regenia P. Stokley
Date:
Pages: 3 (including cover)

Dear Sir/Madam,

Per your conversation with _____, we are faxing you the forms to open an account with our company. Thank you for giving MICHAEL SKURNIK WINES, INC. the opportunity to work with you.

We are required to have on file a **copy of your liquor license, a signed resale certificate, and account profile form** (enclosed). Please complete the attached forms and fax or mail them along with a copy of your liquor license to the fax number or address listed above.

Thank you in advance for your cooperation regarding this matter.

Sincerely,

Regenia P. Stokley
Manager of Credit & Collections
Extension 518

Please return as soon as possible!



MICHAEL SKURNIK WINES, INC.

516-677-9300

NYS #WW1391

FAX: 516-677-0497

ACCOUNT PROFILE

DATE : _____ LICENSE (CORP)NAME : _____

(hereafter known as "Buyer")

LICENSE#: _____ EXP DATE: _____ DBA: _____

REQUESTED CREDIT LIMIT \$ _____ ADDRESS: _____

(Please attach copy of License) City, State Zip: _____

FEDERAL ID / RESALE # _____ Business Start Date _____

Email Address _____ DELIVERY INSTRUCTIONS: _____

PHONE: _____ CONTACT NAME & TITLE: _____

FAX: _____ SALESMAN : _____

A/P PHONE _____, A/P FAX: _____, A/P CONTACT _____

PRINCIPALS/PARTNERS:

NAME	SOCIAL SECURITY #	HOME ADDRESS	PHONE #

LIST ADDITIONAL CORPORATIONS OF PARTNERSHIPS: _____

BANK REFERENCES: LIST NAME, ADDRESS, ACCT NUMBER, DATE ACCOUNT OPENED: _____

TRADE REFERENCES: LIST AT LEAST 3 INDUSTRY RELATED REFERENCES , (INCLUDING PHONE & FAX NUMBERS):

HEREAFTER KNOWN AS THE BUYER, IN CONSIDERATION OF OBTAINING PURCHASES ON CREDIT FROM MICHAEL SKURNIK WINES, INC., 575 UNDERHILL BLVD., SYOSSET, N.Y. 11791 (516) 677 9300 HEREINAFTER KNOWN AS THE SELLER, DOES HEREBY AGREE TO THE FOLLOWING: BUYER AGREES TO HONOR ALL TERMS AND CONDITIONS OF MOST CURRENT PRICE LIST, AND ASSUMES ALL RESPONSIBILITY FOR ATTAINMENT OF SAID INFORMATION. BUYER ALSO AGREES TO PAY FOR INTEREST AT _____ % PER MONTH ON ANY INVOICE THAT REMAINS UNPAID FOR MORE THAN _____ DAYS AFTER IT IS DUE, FROM THE DUE DATE, AND FOR ANY AND ALL DELIVERIES UNDER AND PURSUANT TO ITS ACCOUNTS WHETHER ORDERED BY THE CUSTOMER OR BY ANY PERSON REPRESENTING HIMSELF/HERSELF/ITSELF TO BE AN AGENT, EMPLOYEE OR REPRESENTATIVE OF THE CUSTOMER. THE BELOW SIGNED AGREES TO PERSONALLY GUARANTEE ALL INDEBTEDNESS OWED TO MICHAEL SKURNIK WINES, INC. BY THE BUYER. THIS GUARANTEE SHALL BE CONSTRUED AS AN ABSOLUTE AND UNCONDITIONAL GUARANTEE OF PAYMENT, WITHOUT REGARD TO THE VALIDITY, REGULARITY OR ENFORCEABILITY OF ANY OBLIGATION OF BUYER. CREDITOR SHALL HAVE ITS REMEDY UNDER THIS GUARANTEE WITHOUT BEING OBLIGATED TO RESORT FIRST TO ANY SECURITY OR TO ANY OTHER REMEDY OR REMEDIES TO ENFORCE THE PAYMENT OR COLLECTION OF THE SAID LIABILITIES AND MAY PURSUE ALL OR ANY OF ITS REMEDIES AT ONE TIME OR AT DIFFERENT TIMES. IF THIS APPLICATION IS EXECUTED BY A CORPORATION, IT INCLUDES ANY AND ALL SUCCESSOR IN INTEREST OF SAID CORPORATION AND IS BINDING ON SAME AND ALL SUCCESSORS IN INTEREST, NOW AND IN THE FUTURE. IN THE EVENT OF ANY DELINQUENCY OF ANY ACCOUNT, BUYER AGREES TO PAY ALL COLLECTION COSTS, ATTORNEY FEES OF 25% OF THE UNPAID BALANCE DUE, AND COURT COSTS IN THE COLLECTION OF SAID ACCOUNT. BUYER CONSENTS TO THE VENUE AND JURISDICTION OF ANY COURT LOCATED IN NASSAU COUNTY, N.Y. BUYER AGREES THAT IN THE EVENT THE BUYER ISSUES A CHECK WHICH DOES NOT CLEAR THE COLLECTION PROCESS, A \$30.00 FEE SHALL BE ADDED TO THE BUYER'S INDEBTEDNESS.

PRINT NAME OF APPLICANT _____ SIGNATURE _____ DATE _____

MICHAEL SKURNIK WINES

575 UNDERHILL BLVD, SUITE 216 SYOSSET, NEW YORK 11791

TEL. 516 677 9300 WWW.SKURNIKWINES.COM FAX: 516 677 0497

State of New Jersey
DIVISION OF TAXATION

SALES TAX
FORM ST-3

RESALE CERTIFICATE

The seller must collect the tax on a sale of taxable property or services unless the purchaser gives him a properly completed New Jersey exemption certificate.

PURCHASER'S NEW JERSEY
CERTIFICATE OF AUTHORITY NUMBER

To be completed by purchaser and given to and retained by seller. See instructions on back.
Seller should read and comply with the instructions given on both sides of an exemption certificate.

TO Michael Skurnik Wines Date _____
(Name of Seller)

575 Underhill Blvd Suite 216 Syosset NY 11791
Address City State Zip

The undersigned certifies that:

- (1) He holds a valid Certificate of Authority (number shown above) to collect State of New Jersey Sales and Use Tax.
- (2) He is principally engaged in the sale of (indicate nature of merchandise or service sold):
- (3) The merchandise or services being herein purchased are described as follows:
- (4) The **merchandise** described in (3) above is being purchased: *(check one or more of the blocks which apply)*
 - (a) For resale in its present form.
 - (b) For resale as converted into or as a component part of a product produced by the undersigned.
 - (c) For use in the performance of a taxable service on personal property, where the property which is the subject of this Certificate becomes part of the property being serviced or is later transferred to the purchaser of the service in conjunction with the performance of the service.
- (5) The services described in (3) above are being purchased: *(check the block which applies)*
 - (a) By a vendor who will either collect the tax or will resell the services.
 - (b) To be performed on personal property held for sale.

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Resale Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears (under the penalties for perjury and false swearing) that all of the information shown in this Certificate is true.

NAME OF PURCHASER (as registered with the New Jersey Division of Taxation)

(Address of Purchaser)

By

(Signature of owner, partner, officer of corporation, etc.)

(Title)

INSTRUCTIONS FOR USE OF RESALE CERTIFICATES - ST-3

- 1. Good Faith** - In general, a seller or lessor who accepts an exemption certificate in "good faith" is relieved of liability for collection or payment of tax upon transaction covered by the certificate. The question of "good faith" is one of fact and depends upon a consideration of all the conditions surrounding the transaction. A vendor is presumed to be familiar with the law and the regulations pertinent to the business in which he deals.

In order for "good faith" to be established, the following conditions must be met:

- (a) The certificate must contain no statement or entry which the seller or lessor knows, or has reason to know, is false or misleading.
- (b) The certificate must be an officially promulgated certificate form or a substantial and proper reproduction thereof.
- (c) The certificate must be dated and executed in accordance with the published instructions, and must be complete and regular in every respect.

The vendor may, therefore, accept this "good faith" Resale Certificate as a basis for exempting sales to the signatory purchaser provided that:

- (d) The purchaser's Certificate of Authority number, indicating that the purchaser is registered with the New Jersey Division of Taxation, is entered on the face of the Certificate.
- (e) The purchaser has entered all other information required on the form.
- (f) The vendor has no reason to believe that the property to be purchased is of a type not ordinarily used in the purchaser's business for the purpose described in this Certificate.

- 2. Improper Certificate** - Sales transactions which are not supported by properly executed 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.
- 3. Correction of Certificate** - In general, sellers have 60 days after date of sale to obtain a corrected certificate where the original certificate lacked material information required to be set forth in said certificate or where such information is incorrectly stated.
- 4. Additional Purchases by Same Purchaser** - This certificate will serve to cover additional purchases by the same purchaser of the same general type of property. However, each subsequent sales slip or purchase invoice based on this Certificate must show the purchaser's name, address and New Jersey Certificate of Authority number for purpose of verification.
- 5. Retention of Certificates** - Certificates must be retained by the seller for a period of not less than three years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the vendor and available for inspection on or before the 60th day following the date of the transaction to which the certificate relates.

EXAMPLES OF PROPER USE OF RESALE CERTIFICATE

- a. A retail household appliance store owner issues a Resale Certificate when purchasing household appliances from a supplier for resale.
- b. A furniture manufacturer issues a Resale Certificate to cover the purchase of lumber to be used in manufacturing furniture for sale.
- c. An automobile service station operator issues a Resale Certificate to cover the purchase of auto parts to be used in repairing customer cars.

EXAMPLES OF IMPROPER USE OF RESALE CERTIFICATE

In the examples below, the vendor should not accept Resale Certificates, but should insist upon payment of the sales tax.

- a. A lumber dealer can not accept a Resale Certificate from a tire dealer who is purchasing lumber for use in altering his premises.
- b. A distributor may not issue a Resale Certificate on purchases of cleaning supplies and other materials for his own office maintenance, even though he is in the business of distributing such supplies.
- c. A retailer may not issue a Resale Certificate on purchases of office equipment for his own use, even though he is in the business of selling office equipment.
- d. A supplier can not accept a Resale Certificate from a service station owner who purchases tools and testing equipment for use in his business.

REPRODUCTION OF RESALE CERTIFICATE FORMS: Private reproduction of both sides of Resale Certificates may be made without the prior permission of the Division of Taxation.

Have a question? Write:

Division of Taxation, Technical Services, Taxpayer Services Branch/OCE, PO Box 281, Trenton, NJ 08695-0281