



Legalities

Cards?

Assignment 7

1. Read Chapter 2.
2. Prepare, print, and bring to class:

A Model Release

A Property Release

Weigh the benefits of your protection against the acceptability to the person signing the release to come up with wording that suits your purposes.
(And talk to your lawyer before using it.)

Business Structure

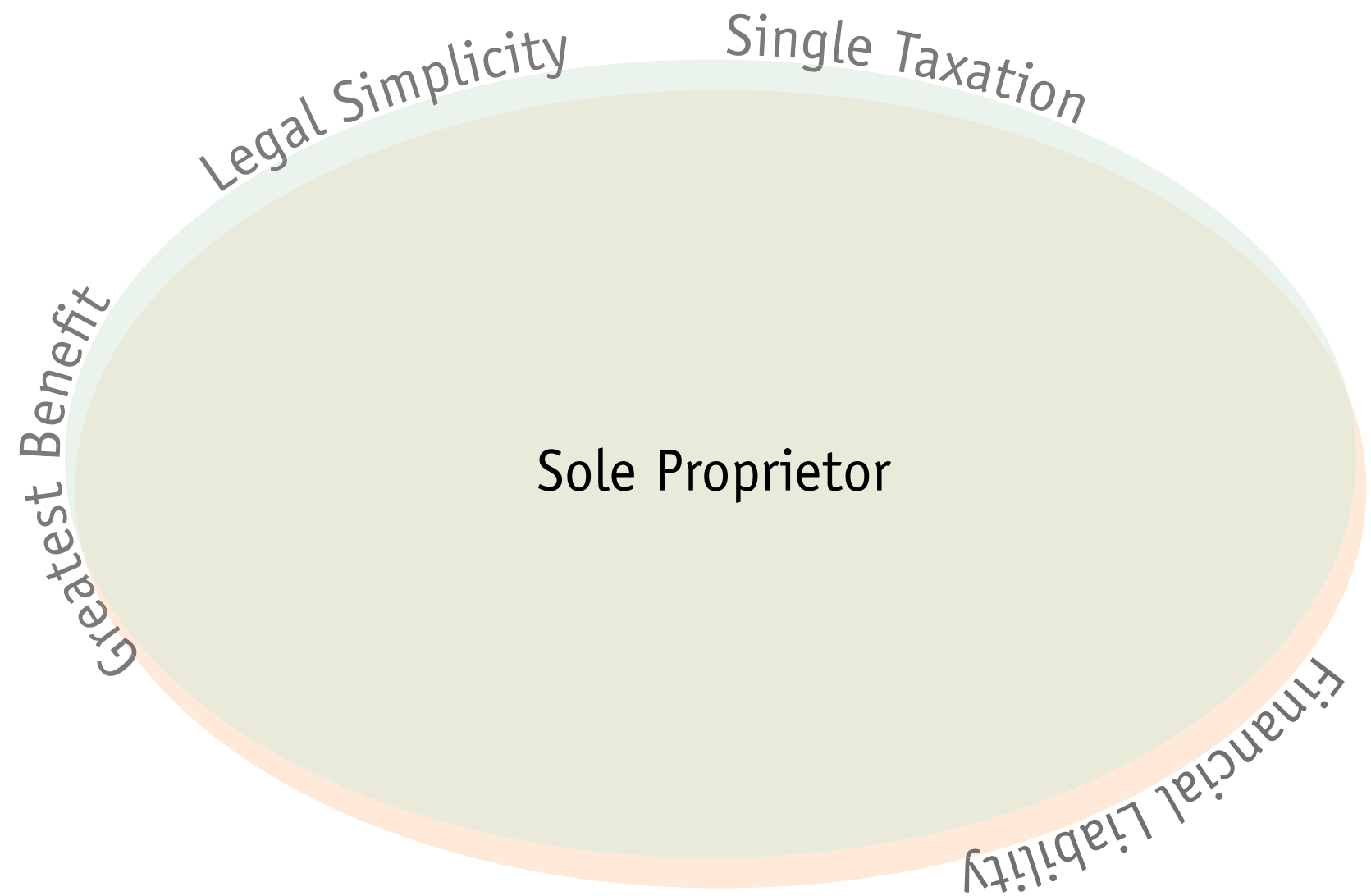
Sole Proprietorship

Partnership

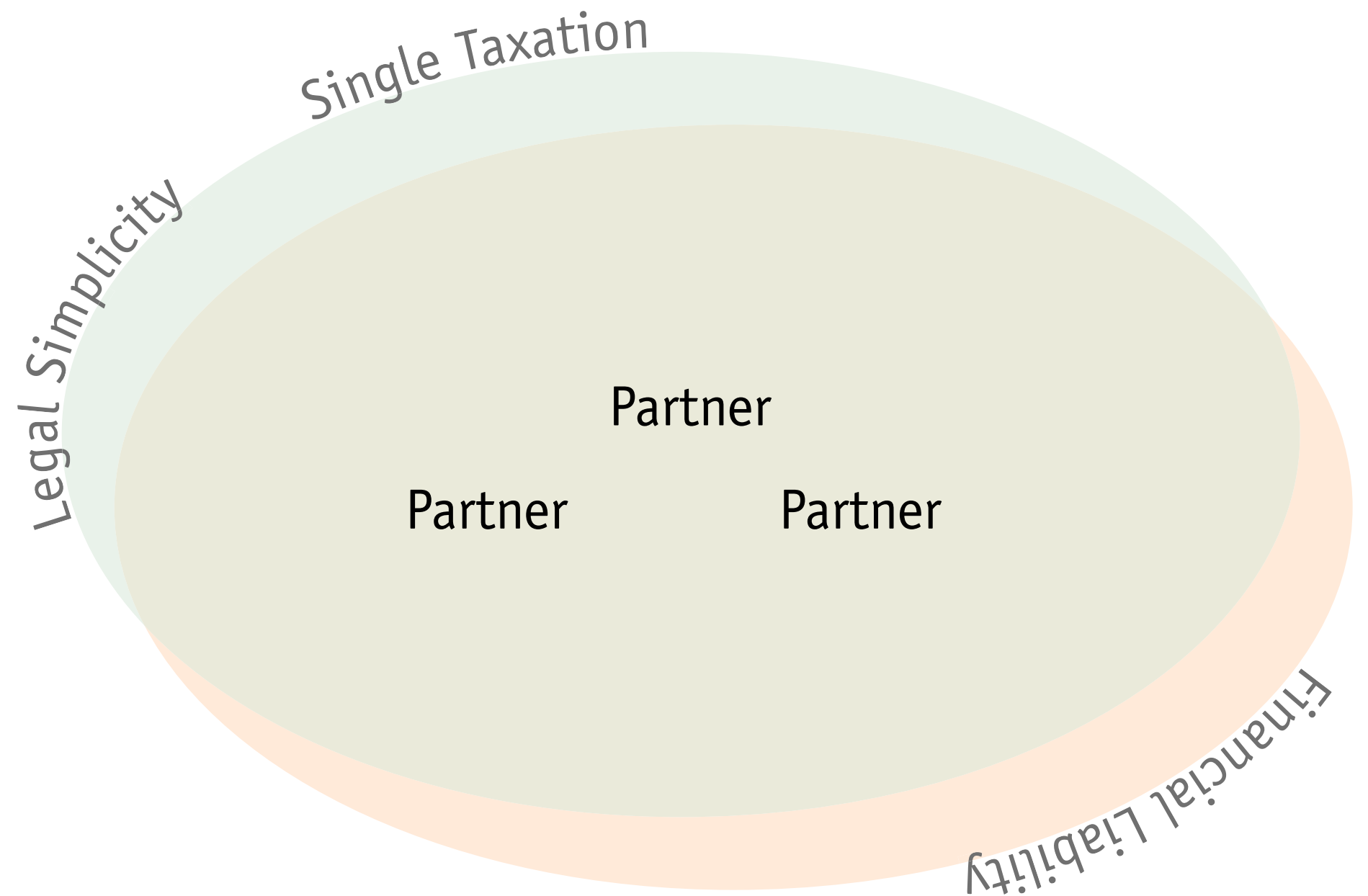
S Corporation

C Corporation

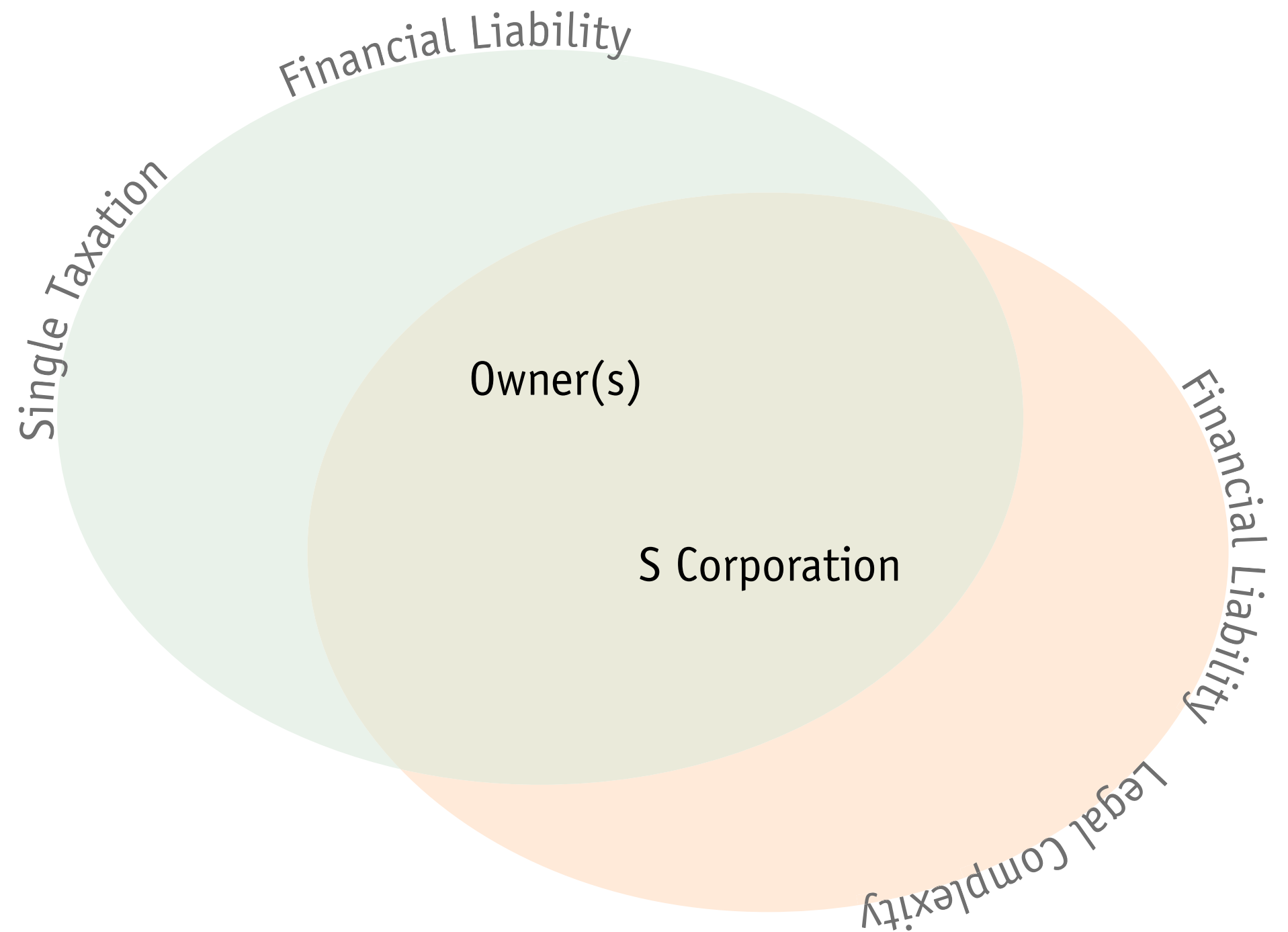
Sole Proprietorship



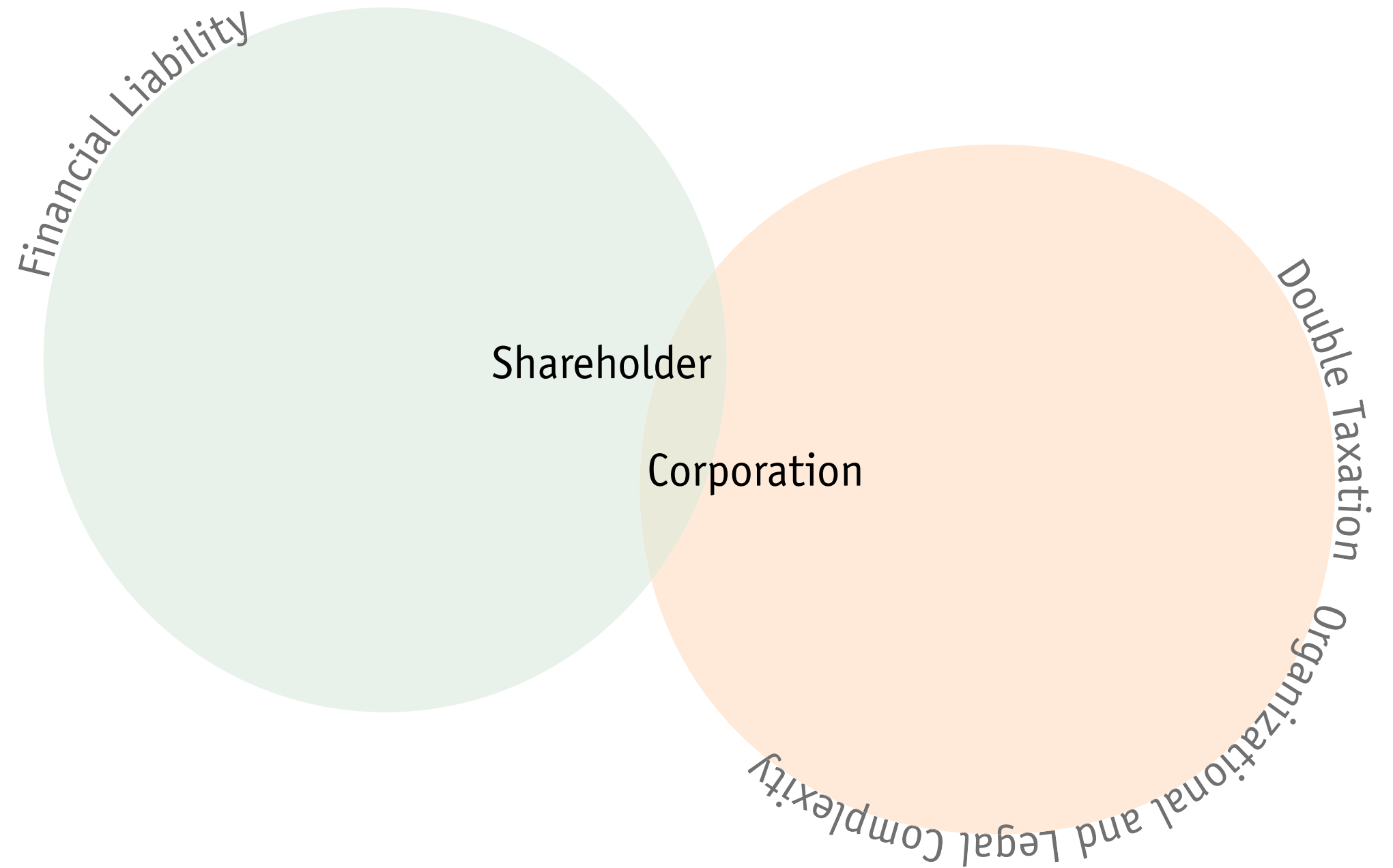
Partnership



S Corporation



C Corporation



Taxes

Income

Employee

Sales

Sales Tax

New York State Department of Taxation and Finance

Certificate of Authority

Identification number
210360314SS
(Use this number on all returns and correspondence)



VALIDATED
09/30/2004
Dept of Tax and Finance

WOODY PACKARD
234 MILBURN ST
ROCHESTER NY 14607-3349

is authorized to collect sales and use taxes under Articles 28 and 29 of the New York State Tax Law.

Nontransferable
This certificate must be prominently displayed at your place of business.
Fraudulent or other improper use of this certificate will cause it to be revoked.
This certificate may not be photocopied or reproduced.

DTF-17-A (7/03) COP0002397 2741732

Photographs - copyright of NYS Empire State Development

Resale Certificate



New York State Department of Taxation and Finance

ST-120 (6/99)

Resale Certificate

☐ Single-use certificate ☐ Blanket certificate Date issued _____
Temporary vendors must issue a single-use certificate.

Seller information - please type or print

Seller's name		
Address		
City	State	ZIP code

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.

Part 3 - Certification

I, the purchaser, understand that:

- I may not use this certificate to purchase items or services that are not for resale.
- If I purchase tangible personal property or services for resale, but I use or consume the tangible personal property or services myself in New York State, I must report and pay the unpaid tax directly to New York State.
- I will incur tax liabilities, in addition to penalty and interest, for any misuse of this certificate.

Please type or print

Purchaser's name as it appears on the sales tax registration		Name of owner, partner, or officer of corporation, authorizing the purchase	
Street address		Purchaser's signature	
City	State	ZIP code	Title

Substantial penalties will result from misuse of this certificate.

Resale Certificate

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.

Exempt Use Certificate



To be completed by
the purchaser and
given to the seller

Name of seller			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code
			Purchaser's Certificate of Authority number		

Check one:

- ☐ Single purchase certificate ☐ Blanket certificate

You cannot use this form to purchase motor fuel or diesel motor fuel exempt from tax.

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.

Please read the instructions for more information on each exemption, and check the applicable box(es) next to the exemption(s) you are claiming.

Part I — Exemptions related to production

Purchases described in (A) through (F) are exempt from all state and local sales and use taxes.

- ☐ (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.
- ☐ (B) Tangible personal property used or consumed in the production of a film for sale.
- ☐ (C) Tangible personal property used or consumed in providing telecommunications or Internet access services for sale.
- ☐ (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.
- ☐ (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.

- ☐ (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 (check one or more boxes):
- ☐ fuel ☐ gas ☐ electricity
- ☐ refrigeration ☐ steam
- ☐ gas, electric, refrigeration, or steam service

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

- ☐ (G) Purchases of the following used or consumed in the production of gas, electricity, refrigeration, or steam for sale (check one or more boxes):
- ☐ fuel ☐ gas ☐ electricity
- ☐ refrigeration ☐ steam
- ☐ gas, electric, refrigeration, or steam service

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

Exempt Use Certificate

Part I — Exemptions related to production

Purchases described in (A) through (F) are exempt from all state and local sales and use taxes.

- ☐ (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.
- ☐ (B) Tangible personal property used or consumed in the production of a film for sale.
- ☐ (C) Tangible personal property used or consumed in providing telecommunications or Internet access services for sale.
- ☐ (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.
- ☐ (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.

- ☐ (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 (check one or more boxes):

☐ fuel ☐ gas ☐ electricity

☐ refrigeration ☐ steam

☐ gas, electric, refrigeration, or steam service

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

- ☐ (G) Purchases of the following used or consumed in the production of gas, electricity, refrigeration, or steam for sale (check one or more boxes):

☐ fuel ☐ gas ☐ electricity

☐ refrigeration ☐ steam

☐ gas, electric, refrigeration, or steam service

Sales Tax Return



New York State Department of Taxation and Finance

New York State and Local Quarterly Sales and Use Tax Return

Quarterly ST-100

June	July	August
Tax period		
June 1, 2004 – August 31, 2004		

Sales tax identification number	
Legal name (if no label, print legal name as it appears on the Certificate of Authority)	
dba (doing business as) name	
Number and street	
City, state, ZIP code	

September 2004						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

205

20 Due date:
Monday,
September 20, 2004
You will be responsible for
penalty and interest if your
return is not postmarked by
this date.

No tax due? Check the box to the right and complete Step 1; in Step 3 on page 3, enter **none** in boxes 13, 14, and 15; and complete Step 9. You **must** file by the due date even if no tax is due. **There is a \$50 penalty for late filing of a no-tax-due return.** See **1** in instructions. ... ☐

Multiple locations? If you are reporting sales tax for more than one business location **and** your identification number does not end in **C**, check the box to the right and attach a list of your locations. ☐

Final return? Check the box to the right if you are discontinuing your business and this is your final return; complete this return and the back of your *Certificate of Authority*. Attach the *Certificate of Authority* to the return. See **2** in instructions. ☐

Has your address or business information changed? If so, check the box to the right and enter new mailing address on preprinted label above. See **3** in instructions. ☐

Step 1 of 9 Gross sales and services	Enter total gross sales and services in box 1 1 .00
---	---

Do not include sales tax in the gross sales and services amount. See **4** in instructions.

Step 2 of 9 Identify required schedules		Check the box(es) on the right below, then complete the schedule(s) if necessary and proceed to Step 3. Need to obtain schedules? See <i>Need help?</i> on page 4 of this form.
Quarterly schedule	Description	Check the box for each schedule you are attaching
	Use Form ST-100.2, <i>Quarterly Schedule A</i> , to report tax and taxable receipts from sales of food and drink (restaurant meals, takeout, etc.) and from hotel/motel room occupancy in Nassau or Niagara County , as well as admissions, club dues, and cabaret charges in Niagara County.	<input type="checkbox"/>
	Use Form ST-100.3, <i>Quarterly Schedule B</i> , to report tax due on nonresidential utility services in certain counties where school districts or cities impose tax, and on residential energy sources and services subject to local taxes. Reminder: Use Form ST-100.3-ATT, <i>Quarterly Schedule B-ATT</i> , to report sales of these nonresidential utility services made to QEZEs.	<input type="checkbox"/>
	Use Form ST-100.10, <i>Quarterly Schedule FR</i> , to report retail sales of motor fuel or diesel motor fuel , and fuel taken from inventory, as explained in the schedule's instructions.	<input type="checkbox"/>
	Use Form ST-100.7, <i>Quarterly Schedule H</i> , to report sales of clothing and footwear eligible for exemption from New York State and some local sales and use tax on August 31, 2004.	<input type="checkbox"/>
	Use Form ST-100.5, <i>Quarterly Schedule N</i> , to report taxes due and sales of certain services in New York City . Reminder: Use Form ST-100.5-ATT, <i>Quarterly Schedule N-ATT</i> , if you are a provider of parking services in New York City.	<input type="checkbox"/>
	Use Form ST-100.9, <i>Quarterly Schedule Q</i> , to report sales of tangible personal property or services to Qualified Empire Zone Enterprises (QEZEs) eligible for exemption from New York State and some local sales and use tax.	<input type="checkbox"/>
	Use Form ST-100.8, <i>Quarterly Schedule T</i> , to report taxes due on telephone services, telephone answering services, and telegraph services imposed by certain counties, school districts, and cities. Reminder: Use Form ST-100.8-ATT, <i>Quarterly Schedule T-ATT</i> , to report sales of these services made to QEZEs.	<input type="checkbox"/>

Schedules CT and NJ: For reciprocal tax agreement filing requirements, see **5** in instructions.

Refer to instructions (Form ST-100-I) if you have questions or need help.
Please be sure to keep a completed copy of your return for your records.

For office use only

What is Copyright?

The legal principle that gives
creators the right to control:

Copying

Reproduction

Distribution

Derivative Uses

Display

of their work.

Copyright Notices

Copyright 2005, Woody Packard

© 2005, Woody Packard

Copyright © 2005, Woody Packard

Optional Notices

All Rights Reserved

Copyright Registration

Form VA or Short Form VA

+


Deposit

+

Fee

Form VA p1

Copyright Office fees are subject to change. For current fees, check the Copyright Office website at www.copyright.gov, write the Copyright Office, or call (202) 707-3000.



Form VA

For a Work of the Visual Arts

UNITED STATES COPYRIGHT OFFICE

REGISTRATION NUMBER

VA

VAU

EFFECTIVE DATE OF REGISTRATION

Month

Day

Year

DO NOT WRITE ABOVE THIS LINE. IF YOU NEED MORE SPACE, USE A SEPARATE CONTINUATION SHEET.

1

Title of This Work ▼

NATURE OF THIS WORK ▼ See instructions

Previous or Alternative Titles ▼

Publication as a Contribution If this work was published as a contribution to a periodical, serial, or collection, give information about the collective work in which the contribution appeared. Title of Collective Work ▼

If published in a periodical or serial give: Volume ▼Number ▼Issue Date ▼On Pages ▼

2

a

NOTE

Under the law, the "author" of a "work made for hire" is generally the employer, not the employee (see instructions). For any part of this work that was "made for hire" check "Yes" in the space provided, give the employer (or other person for whom the work was prepared) as "Author" of that part, and leave the space for dates of birth and death blank.

NAME OF AUTHOR ▼

DATES OF BIRTH AND DEATH
Year Born ▼Year Died ▼

Was this contribution to the work a "work made for hire"?

☐ Yes

☐ No

Author's Nationality or Domicile
Name of Country
OR {Citizen of
Domiciled in

Was This Author's Contribution to the Work
Anonymous? ☐ Yes ☐ No
Pseudonymous? ☐ Yes ☐ No
If the answer to either of these questions is "Yes," see detailed instructions.

Nature of Authorship Check appropriate box(es). See instructions

☐ 3-Dimensional sculpture☐ 2-Dimensional artwork☐ Reproduction of work of art

☐ Map☐ Photograph☐ Jewelry design

☐ Technical drawing☐ Text☐ Architectural work

b

Name of Author ▼

Dates of Birth and Death
Year Born ▼Year Died ▼

Was this contribution to the work a "work made for hire"?

☐ Yes

☐ No

Author's Nationality or Domicile
Name of Country
OR {Citizen of
Domiciled in

Was This Author's Contribution to the Work
Anonymous? ☐ Yes ☐ No
Pseudonymous? ☐ Yes ☐ No
If the answer to either of these questions is "Yes," see detailed instructions.

Nature of Authorship Check appropriate box(es). See instructions

☐ 3-Dimensional sculpture☐ 2-Dimensional artwork☐ Reproduction of work of art

☐ Map☐ Photograph☐ Jewelry design

☐ Technical drawing☐ Text☐ Architectural work

3

a

Year in Which Creation of This Work Was Completed

This information must be given Year in all cases.

b

Date and Nation of First Publication of This Particular Work

Complete this information ONLY if this work has been published.

MonthDayYearNation

4

COPYRIGHT CLAIMANT(S) Name and address must be given even if the claimant is the same as the author given in space 2. ▼

See instructions before completing this space.

Transfer If the claimant(s) named here in space 4 is (are) different from the author(s) named in space 2, give a brief statement of how the claimant(s) obtained ownership of the copyright. ▼

APPLICATION RECEIVED

ONE DEPOSIT RECEIVED

TWO DEPOSITS RECEIVED

FUNDS RECEIVED

MORE ON BACK ►

• Complete all applicable spaces (numbers 5-9) on the reverse side of this page.
• See detailed instructions.

• Sign the form at line 8.

DO NOT WRITE HERE

Page 1 of pages

Form VA p2

EXAMINED BY

CHECKED BY

☐ CORRESPONDENCE
Yes

FORM VA

FOR
COPYRIGHT
OFFICE
USE
ONLY

DO NOT WRITE ABOVE THIS LINE. IF YOU NEED MORE SPACE, USE A SEPARATE CONTINUATION SHEET.

PREVIOUS REGISTRATION

Has registration for this work, or for an earlier version of this work, already been made in the Copyright Office?
☐ **Yes** ☐ **No** If your answer is "Yes," why is another registration being sought? (Check appropriate box.) ▼

a.

☐ This is the first published edition of a work previously registered in unpublished form.

b.

☐ This is the first application submitted by this author as copyright claimant.

c.

☐ This is a changed version of the work, as shown by space 6 on this application.

If your answer is "Yes," give: **Previous Registration Number** ▼ **Year of Registration** ▼

5

DERIVATIVE WORK OR COMPILATION

Complete both space 6a and 6b for a derivative work; complete only 6b for a compilation.

a. Preexisting Material

Identify any preexisting work or works that this work is based on or incorporates. ▼

b. Material Added to This Work

Give a brief, general statement of the material that has been added to this work and in which copyright is claimed. ▼

a

See instructions before completing this space.

6

DEPOSIT ACCOUNT

If the registration fee is to be charged to a Deposit Account established in the Copyright Office, give name and number of Account.

Name ▼

Account Number ▼

a

7

b

CORRESPONDENCE

Give name and address to which correspondence about this application should be sent. Name/Address/Apt/City/State/ZIP ▼

Area code and daytime telephone number ()

Fax number ()

Email

CERTIFICATION*

I, the undersigned, hereby certify that I am the

check only one ▶

☐ author

☐ other copyright claimant

☐ owner of exclusive right(s)

☐ authorized agent of

Name of author or other copyright claimant, or owner of exclusive right(s) ▲

of the work identified in this application and that the statements made by me in this application are correct to the best of my knowledge.

Typed or printed name and date ▼

If this application gives a date of publication in space 3, do not sign and submit it before that date.

Handwritten signature (X) ▼

X

8

Certificate will be mailed in window envelope to this address:

Name ▼

Number/Street/Apt ▼

City/State/ZIP ▼

YOU MUST:

• Complete all necessary spaces

• Sign your application in space 8

SEND ALL 3 ELEMENTS IN THE SAME PACKAGE:

1. Application form

2. Nonrefundable filing fee in check or money order payable to *Register of Copyrights*

3. Deposit material

MAIL TO:

Library of Congress
Copyright Office
101 Independence Avenue, S.E.
Washington, D.C. 20559-6000

Fees are subject to change. For current fees, check the Copyright Office website at www.copyright.gov, write the Copyright Office, or call (202) 707-3000.

9

Short Form VA

Copyright Office fees are subject to change.
For current fees, check the Copyright Office
website at www.copyright.gov, write the Copy-
right Office, or call (202) 707-3000.



Short Form VA
For a Work of the Visual Arts
UNITED STATES COPYRIGHT OFFICE

REGISTRATION NUMBER

Examined By

Correspondence

VA

VAU

Effective Date of Registration

Application Received

Deposit Received

One

Two

Fee Received

TYPE OR PRINT IN BLACK INK. DO NOT WRITE ABOVE THIS LINE.

Title of This Work:	1	Title
Alternative title or title of larger work in which this work was published:		Alt Title
Name and Address of Author and Owner of the Copyright:	2	Frederick Woodman Packard Jr. DBA Woody Packard 234 Milburn St. Rochester, NY 14607
Nationality or domicile: Phone, fax, and email:		Phone (585) 232-1187 Fax () Email wood@woodypackard.com
Year of Creation:	3	Year
If work has been published, Date and Nation of Publication:	4	a. Date DateRange Month Day Year (Month, day, and year all required) b. Nation USA
Type of Authorship in This Work: Check all that this author created.	5	<input type="checkbox"/> 3-Dimensional sculpture <input checked="" type="checkbox"/> Photograph <input type="checkbox"/> Map <input type="checkbox"/> 2-Dimensional artwork <input type="checkbox"/> Jewelry design <input type="checkbox"/> Text <input type="checkbox"/> Technical drawing
Signature: Registration cannot be completed without a signature.	6	I certify that the statements made by me in this application are correct to the best of my knowledge.* Check one: <input checked="" type="checkbox"/> Author <input type="checkbox"/> Authorized agent X _____
OPTIONAL Name and Address of Person to Contact for Rights and Permissions: Phone, fax, and email:	7	<input checked="" type="checkbox"/> Check here if same as #2 above. Phone () Fax () Email

8
Certificate will be mailed in window envelope to this address:

Name ▼
Woody Packard

Number/Street/Apt ▼
234 Milburn St.

City/State/ZIP ▼
Rochester, NY 14607

9
Deposit Account # _____
Name _____

DO NOT WRITE HERE Page 1 of _____ pages

Complete this space only if you currently hold a Deposit Account in the Copyright Office.

Releases

Right to Privacy

Model Release

Property Release

Assignment 7

1. Read Chapter 2.
2. Prepare, print, and bring to class:

A Model Release

A Property Release

Weigh the benefits of your protection against the acceptability to the person signing the release to come up with wording that suits your purposes.
(And talk to your lawyer before using it.)

