

**TRUMBULL MANUFACTURING, INC.**

Credit Department

P.O. Box 200

Warren, OH 44482

Phone: **877.707.0175**Fax: **330.399.4421****CREDIT APPLICATION**

A Faxed or e-mailed copy of this document &amp; signature will be considered an original.

Date: \_\_\_\_\_

Sales Rep: \_\_\_\_\_ Customer #: \_\_\_\_\_ Branch: \_\_\_\_\_

When this form is completed, please fax to **(330) 399-4421** or mail to Credit Manager's attention.

Name of Business (If incorporated, as recorded by Sec. of State): \_\_\_\_\_ County: \_\_\_\_\_

Billing Address: \_\_\_\_\_

Business Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_ Year started and/or Incorporated: \_\_\_\_\_

Business Fax: \_\_\_\_\_ AP E-Mail: \_\_\_\_\_ State of Incorporation: \_\_\_\_\_

**TYPE OF ENTITY**     Corporation     Individual/DBA     Partnership     LLC    FEDERAL ID: \_\_\_\_\_

Change in ownership or legal entity must be reported Immediately, via fax, e-mail, or certified mail, otherwise liability for the debts of the company remain the responsibility of the Owner &amp; Officers listed on this document until such changes have been reported and acknowledged by Trumbull Manufacturing, Inc.

**INVOICING**     PO # Required     Job Address Required    **SALES TAX STATUS**     Exempt \*     Taxable    \* If Exempt attach Certificates**Estimate Yearly Purchases:** \_\_\_\_\_ **Amount of Monthly Credit Requested:** \_\_\_\_\_What type of material do you anticipate purchasing?     Waterworks Tools     Treatment Plant Products or Valves     Meter or Manhole Lids and Frames**OWNERS, OFFICERS OR PARTNERS** - show full name, home address, home phone number, mobile phone number, and e-mail address.

Name _____	Name _____
Social Security # _____	Social Security # _____
Title _____	Title _____
Address _____	Address _____
E-Mail Address _____	E-Mail Address _____
Home Phone _____	Home Phone _____
Mobile Phone _____	Mobile Phone _____

**CURRENT TRADE AND BANK REFERENCES**

Four Trade references and one Bank reference with complete addresses. List only those businesses from whom you purchase on open account.

Company Name _____	Company Name _____
Address _____	Address _____
City, State Zip _____	City, State Zip _____
Phone _____ Fax _____	Phone _____ Fax _____
Company Name _____	Company Name _____
Address _____	Address _____
City, State Zip _____	City, State Zip _____
Phone _____ Fax _____	Phone _____ Fax _____

Bank Name: \_\_\_\_\_ Checking Account #: \_\_\_\_\_ Savings Account #: \_\_\_\_\_

**LOANS**    Mortgage #: \_\_\_\_\_    Installment #: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Purchases from Trumbull Manufacturing, Inc. are due as stated on the Invoice. All sales are subject to Trumbull Manufacturing, Inc. Terms & Conditions. I (we) agree to pay a 2% monthly service charge (24% APR) as Invoiced. Service Charges are assessed on past due balances on the last business day of the month. If the account is placed with a third party for collection I (we) agree to pay all collection costs including, but not limited to, attorney, collection agency, lien fees, attorney and court costs. The venue of any court action will be the choice of Trumbull Manufacturing. I (we) agree to execute and deliver to Trumbull Manufacturing such financing statements as Trumbull requests to perfect such security interests. I (we) have read and agree to the Terms and Conditions of Sale as published on our website [www.trumbull-mfg.com](http://www.trumbull-mfg.com).

I (we) authorize Trumbull Manufacturing, Inc. or any of its affiliated corporations, the right to Investigate our credit with any of our suppliers, financial Institutions, credit bureaus or credit reporting agencies and further release Trumbull Manufacturing from any and all obligations, restrictions and liabilities imposed by law with respect to obtaining credit information concerning the undersigned business.

Full Legal Name of Company: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of Officer/Owner/ Partner or Authorized Employee: \_\_\_\_\_ Title: \_\_\_\_\_

**Trumbull Manufacturing, Inc.**  
**TERMS AND CONDITIONS OF SALE**

**CONTROLLING PROVISIONS:**

These terms and conditions shall replace all terms and conditions of Buyer's order and of any proposal or quotation to Buyer not agreed to by Buyer and Seller prior to the date of this invoice. In the absence of written acceptance by Buyer, an acceptance of any goods covered by Buyer's order shall constitute an acceptance of these terms and conditions. No waiver, alteration or modification of these provisions shall be valid unless made in writing and signed by an officer or other authorized representative Seller.

**MODIFICATION OF TERMS AND CONDITIONS:**

No terms and conditions other than those stated herein, and no agreement or understanding, in any way purporting to modify these terms or conditions, shall be binding on Seller without the Seller's written consent. Any additional or different terms in the Buyer's form are hereby deemed to be material alterations and notice of objection to them and rejection of them is hereby given.

**ACCEPTANCE OF ORDER; TERMINATION:**

Acceptance of any order is subject to credit approval and acceptance of order by Seller and, when applicable, Seller's suppliers. If Buyer's credit becomes unsatisfactory to Seller, Seller reserves the right to terminate upon notice to Buyer and without liability to Seller.

**PRICES AND SHIPMENTS:**

Unless otherwise quoted, prices shall be those in effect at time of shipment which shall be made F.O.B. shipping point.

**DELIVERY**

Trumbull has a fleet of trucks for deliveries within its marketing area. A common carrier may be used to supplement these deliveries. Material is subject to shipment, in whole or in part, at our option. Each shipment is subject to immediate invoicing. Trumbull is not responsible for merchandise after it has been delivered to a specific customer location.

Freight-in charges on non-stock items, delivery charges and handling charges will be added to your invoice, when applicable. When deliveries are made via common carrier, title to goods is transferred to buyer at shipping point. Trumbull will not be liable for loss, shortage or damage in transit. The customer should always check each incoming shipment to ascertain accuracy of delivery ticket before acknowledging receipt. Customer must report any apparent or concealed damage direct to the carrier and file all claims directly with the final carrier for reimbursement. Deliveries via common carrier are F.O.B. shipping point.

**SELLER'S LIABILITY:**

Seller will not be liable for any loss, damage, cost of repairs, incidental or consequential damages of any kind, whether based upon warranty, contract or negligence, arising in connection with the sale, use or repair of the products.

**RETURN GOODS**

Return of merchandise will not be accepted without prior written authorization by Trumbull. A reasonable handling charge will be assessed on all return goods. Authorized returns will be issued credit, less a handling charge, and reconditioning charge, and freight charges where applicable, on the basis of price in effect when the material is returned or at the invoice price, whichever is lower. No credit will be allowed on material which is damaged or otherwise in a non-saleable condition. Material that was special ordered or manufactured in accordance to the customer's specifications cannot be returned for credit.

**SHIPMENTS:**

All material sent out will be carefully examined, counted and packed. The cost of any special packing or special handling caused by Buyer's requirements or requests shall be added to the amount of the order. No claim for shortages or damages will be allowed unless made in writing within seven (7) days of receipt of shipment. Claims for goods lost in transit must be made within seven (7) days of receipt of invoice.

**SPECIAL PRODUCTS:**

We cannot accept late cancellations or returns of non-stock items without the manufacturers' prior written permission. This may involve freight and handling charges at your expense. Please check this order carefully.

**PRICES AND DESIGNS:**

Prices and Designs are subject to change without notice.

**TAXES:**

The amount of any sales, excise and any other taxes, if any, applicable to the products covered by this order, shall be added to the purchase price and shall be paid by Buyer unless Buyer provides Seller with a Tax Exemption Certificate acceptable to the taxing authorities.

**WARRANTIES:**

Seller warrants that all goods sold are free of any security interest and will make available to Buyer all transferable warranties made to Seller by the manufacturer of the goods. SELLER MAKES NO OTHER EXPRESS OR IMPLIED WARRANTIES, AND SPECIFICALLY MAKES NO IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR PURPOSE. UNLESS OTHERWISE AGREED IN WRITING BY AN AUTHORIZED REPRESENTATIVE OF SELLER Any warranty offered by a manufacturer applies and extends only to the original purchase of new goods. Seller's liability for damages, including direct and indirect as a result of a breach of manufacturer's warranty, shall not exceed such manufacturer's warranty. Copies of warranties are available and will be furnished to buyers upon request.

**WAIVER:**

The failure of Seller to insist upon the performance of any of the terms or conditions of this contract or to exercise any right hereunder shall not be deemed to be a waiver of such terms, conditions or rights in the future, nor shall it be deemed to be a waiver of any other term, condition, or right under this contract.

**CERTIFICATION:**

We hereby certify that these goods were produced in compliance with all applicable requirements of sections 6, 7, and 12 of the Fair Labor Standards Act, as amended, and of regulations and orders of the United States Department of Labor issued under section 14 thereof.

**PAYMENT TERMS:**

All net invoices are due by the 25<sup>th</sup> of the month following the date of shipment. As a condition of the sales agreement, a monthly service charge of the lesser of 2% or the maximum permitted by law may be added to all accounts not paid by net due date.

**QUOTATIONS:**

Quotations are for immediate acceptance and are valid for no more than 30 days unless otherwise stated. Prices quoted are on the basis of F.O.B. shipping point, unless otherwise specified. All clerical errors in quotations are subject to correction.

**CATALOG:**

Trumbull's catalog contains a list of products available from Trumbull Manufacturing on a wholesale basis only. The catalog has been solely prepared for the convenience of its customers. No obligation is assumed by Trumbull to sell to anyone, at any price or at any time, the goods listed in this catalog. Listing of any item in this catalog does not constitute an offer to sell. Products are subject to availability from manufacturers and delivery as described herein. Trumbull reserves the right to withhold shipment of any item, or items to any customer, for credit reasons. Trumbull will use its best efforts to achieve accuracy in published prices, but Trumbull cannot guarantee accuracy. Trumbull is not liable for incidental, consequential, special or indirect damages, including, without limitation, lost business profits, with regard to a customer's use of the catalog.

Date: \_\_\_\_\_ A faxed copy of this guaranty will be considered an original.

**Trumbull Manufacturing, Inc. GUARANTY**

In consideration of the sale of goods by Trumbull Manufacturing, Inc., 3850 Hendricks Road, Youngstown, Ohio 44515 to \_\_\_\_\_ located at \_\_\_\_\_ ("Debtor") and other good and valuable consideration, the undersigned, as individual(s), hereby consent to Trumbull Manufacturing, Inc. obtaining consumer credit reports for the purpose of evaluating their creditworthiness in connection with an application for business credit and further guarantee prompt payment, when due, of all claims and demands of Trumbull Manufacturing, Inc. now existing and hereafter arising, against Debtor, including but not limited to open account obligations from the sale of goods by Trumbull Manufacturing, Inc. to Debtor. The sale of such goods shall be deemed to arise when goods ordered by Debtor have been shipped or, in the case of special order goods, have been substantially completed by Trumbull Manufacturing, Inc.

For the purpose of this Guaranty, payment of said claims and demands shall be due in accordance with the terms of any and all agreements between Trumbull Manufacturing, Inc. and Debtor with respect to said claims and demands, and in addition, payment of all said claims and demands shall, at the option of Trumbull Manufacturing, Inc. become immediately due, at any time when (1) Debtor defaults in any way of its obligations to Trumbull Manufacturing, Inc.; (2) a petition under any Chapter of the Bankruptcy Code, or for the appointment of a receiver of any part of the property of the Debtor, is filed against the Debtor; (3) Debtor makes a general assignment for the benefits of its creditors, suspends business, or commits or suffers any act or event amounting to a business failure; or (4) an attachment or judgment lien on, or a tax lien is filed against, any property of Debtor or any property treated under law as if were Debtor's.

This is an absolute, unconditional, and continuing guarantee of payment and not of collection and the undersigned further jointly and severally waive any right to require that any action be brought against Debtor, other guarantors(s), or any other person or to require that resort be had to any security or to any balance of any deposit account or creditor on the books of Trumbull Manufacturing, Inc. in favor of Debtor or any other person, and will remain in force and effect until revoked by written notice received and acknowledged in writing by an officer of Trumbull Manufacturing, Inc. Any such revocation will not affect then-existing liabilities of the undersigned hereunder who have not given such notice, for any such claims and demands arising hereafter. This guaranty will extend to and cover renewals of the claims and demands guaranteed hereby and extensions of time for the payment thereof and will not be affected by any extension or change of the time of payment or any surrender, exchange, acceptance, or release by Trumbull Manufacturing, Inc. of any other guaranty or security held by it for any such claims or demands. In the event of the receipt of a written request from any of the undersigned, Trumbull Manufacturing, Inc. will provide that person with current information regarding the amount of the indebtedness then owed to Trumbull Manufacturing, Inc. by Debtor.

Notice of acceptance of this guaranty, notice of the extensions of credit to Debtor, notice of the sale and delivery of goods to Debtor, notice of default, diligence, presentment, protest, demand for payment, and notice of demand or protest are hereby waived. Trumbull Manufacturing, Inc. in its sole arbitrary discretion may determine the reasonableness of the period which may elapse prior to the making of demand for payment against Debtor. Trumbull Manufacturing, Inc. need not exhaust any of its remedies against Debtor or any security for the claims and demands guaranteed hereby before having recourse against the undersigned under this guaranty.

The undersigned will reimburse Trumbull Manufacturing, Inc., on demand, for all expenses, including reasonable attorney's fees, incurred by Trumbull Manufacturing, Inc. in the enforcement or attempted enforcement of any Trumbull Manufacturing, Inc.'s rights hereunder against any of the undersigned.

This guaranty will be governed by and construed in accordance with the laws of the State of Ohio and the venue of any court action will be the choice of Trumbull Manufacturing, Inc. It will be binding upon the undersigned and their personal representatives, heirs, assigns therefore, and will inure to the benefit of Trumbull Manufacturing, Inc. and its successors and assigns. If this guaranty is signed by more than one person, their obligations hereunder will be joint and several.

IN WITNESS WHEREOF, the undersigned have set their hand(s) and seal(s) this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

WARNING: By signing this paper you give up the right to notice and court trial. If you do not pay on time a court judgment may be taken against you without your prior knowledge and the powers of a court can be used to collect from you or your employer regardless of any claims you may have against the creditor whether for returned goods, failure on his part to comply with the agreement, or any other causes.

WITNESS  
SIGNATURE: \_\_\_\_\_  
PRINT HERE \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
CITY, ST, ZIP: \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ by:

(Seal) \_\_\_\_\_  
Notary Public  
\_\_\_\_\_  
(Print or Stamp Name)  
\_\_\_\_\_  
My Commission Expires

GUARANTOR(S)  
SIGNATURE: \_\_\_\_\_  
PRINT HERE: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
CITY, ST, ZIP: \_\_\_\_\_  
SS NUMBER: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_  
PRINT HERE: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
CITY, ST, ZIP: \_\_\_\_\_  
SS NUMBER: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_  
PRINT HERE: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
CITY, ST, ZIP: \_\_\_\_\_  
SS NUMBER: \_\_\_\_\_

## SUPPLEMENT TO CREDIT APPLICATION

Your account will be set-up with the following options you select.

Customer Name: \_\_\_\_\_ Date: \_\_\_\_\_

### INVOICES (Please select how you prefer to receive your Invoice)

E-mail Invoices \_\_\_\_\_  Fax Invoices \_\_\_\_\_

Your Purchase Order Number must appear on every Invoice

Your Job Name / Address must appear on every Invoice

### STATEMENTS (Please select how you prefer to receive you Statement)

E-mail Statement \_\_\_\_\_  Fax Statement \_\_\_\_\_

No Statement

### ACKNOWLEDGEMENTS

E-mail Acknowledgements for all of my orders

E-mail Acknowledgements only for orders with special (non-stock) items

Do Not send Acknowledgements

### PURCHASING CONTACT

Name: \_\_\_\_\_

E-mail: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

### SHIPPING ADDRESS AND SALES TAX

Please send us a list of each location, showing address, city, state, phone number that you would expect us to repetitively ship to. We'll enter these in our computer system ahead of time, to speed up the processing of your orders.

Contractors should advise us the address of each job we'll deliver to and indicate which are taxable, and which are exempt.

**When your entire account or specific job is exempt, you must furnish us an exemption certificate.**

**SPECIAL REQUIREMENTS** - Please use the space below to advise us of any special requirements.

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

PHONE NUMBER: \_\_\_\_\_

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

Trumbull Manufacturing, Inc.  
Credit Department  
P. O. Box 200  
Warren, OH 44482  
Phone: 877.707.0175  
Fax: 330.399.4421

## UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: \_\_\_\_\_

Address: \_\_\_\_\_

I certify that:

Name of Firm (Buyer): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

is engaged as a registered

- Wholesaler
- Retailer
- Manufacturer
- Seller (California)
- Lessor (see notes on pages 2-4)
- 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, ingredients or components of a new product or service<sup>1</sup> to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of Business: \_\_\_\_\_

General description of tangible property or taxable services to be purchased from the seller: \_\_\_\_\_

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL <sup>1</sup>	_____	MO <sup>16</sup>	_____
AR	_____	NE <sup>17</sup>	_____
AZ <sup>2</sup>	_____	NV	_____
CA <sup>3</sup>	_____	NJ	_____
CO <sup>4</sup>	_____	NM <sup>4,18</sup>	_____
CT <sup>5</sup>	_____	NC <sup>19</sup>	_____
DC <sup>6</sup>	_____	ND	_____
FL <sup>7</sup>	_____	OH <sup>20</sup>	_____
GA <sup>8</sup>	_____	OK <sup>21</sup>	_____
HI <sup>4,9</sup>	_____	PA <sup>22</sup>	_____
ID	_____	RI <sup>23</sup>	_____
IL <sup>4,10</sup>	_____	SC	_____
IA	_____	SD <sup>24</sup>	_____
KS	_____	TN	_____
KY <sup>11</sup>	_____	TX <sup>25</sup>	_____
ME <sup>12</sup>	_____	UT	_____
MD <sup>13</sup>	_____	VT	_____
MI <sup>14</sup>	_____	WA <sup>26</sup>	_____
MN <sup>15</sup>	_____	WI <sup>27</sup>	_____

I further certify that if any property or service so purchased tax free is used or consumed by the firm 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 which 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: \_\_\_\_\_  
 (Owner, Partner or Corporate Officer)

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as a ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

---

Notes:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
3. California:
  - A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
  - B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.
  - C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.
  - D. A valid resale certificate is effective until the issuer revokes the certificate.
4. The state of Colorado, Hawaii, Illinois, and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
5. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and an regulations and administrative pronouncements pertaining to resale certificates.
6. District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
7. Florida: The Department will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate-Multijurisdiction. However, the use of this uniform certificate must be used in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of rule SUT FAC 12A-1.039..
8. Georgia: the purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.

9. Hawaii allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
10. Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine if the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

11. Kentucky:
  1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
  2. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
  3. The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
12. Maine does not have an exemption on sales of property for subsequent lease or rental.
13. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland registration, exemption and direct pay numbers may be verified on the website of the Comptroller of the Treasury at [www.marylandtaxes.com](http://www.marylandtaxes.com).
14. Michigan: Effective for a period of three years unless a lesser period is mutually agreed to and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
15. Minnesota:
  - A. Does not allow a resale certificate for purchases of taxable services for resale in most situations.
  - B. Allows an exemption for items used only once during production and not used again.
16. Missouri:
  - A. Purchases who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.
  - B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
17. Nebraska: A blanket certificate is valid 3 years from the date of issuance.
18. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale tangible personal property provided:
  - a) this certificate was not issued by the State of New Mexico;
  - b) the buyer is not required to be registered in New Mexico; and
  - c) the buyer is purchasing tangible personal property for resale or incorporations as an ingredient or component part into a manufactured product.



19. North Carolina: This certificate is not valid as an exemption certificate or if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.
20. Ohio: A. The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
- B. In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
21. Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-65-7-6 is:
- A) Sales tax permit information may consist of:
- (i) A copy of the purchaser's sales tax permit; or
  - (ii) In lieu of a copy of the permit, obtain the following:
    - (I) Sales tax permit number; and
    - (II) The name and address of the purchaser;
- B) A statement that the purchaser is engaged in the business of reselling the articles purchased;
- C) A statement that the articles purchased are purchased for resale;
- D) The signature of the purchaser or a person authorized to legally bind the purchaser; and
- E) Certification on the face of the invoice, bill or sales slip or on separate letter that said purchaser is engaged in reselling the articles purchased.
- Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.
23. Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.
24. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
- (1) The service is purchased for or on behalf of a current customer;
  - (2) The purchaser of the service does not use the service in any manner; and
  - (3) The service is delivered or resold to the customer without any alteration or change.
25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
26. Washington: Resale certificates will be replaced by reseller permits issued by Department of Revenue, effective January 1, 2010.
27. Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.