

Dear New Business Partner:

Elements International is pleased to have you as a business partner and strive to provide great quality furniture, shipping, customer service and your overall full satisfaction from your end consumers.

The following forms must be completed and returned prior to processing new orders. This will allow Elements to have all required information in place prior to processing your orders to ensure no delays with order entry and shipping requirements.

- New Customer Credit Application with Terms & Conditions
- CIT Application
  - If you have a CIT #, please provide
  - If you choose to submit payment by cash, check or credit card please disregard and check the appropriate payment method box on the New Customer Form
- Shipping Instructions
  - Required for **ALL** Container customers
  - If you prefer to ship on the Elements shipping contract, please state that on the Freight Forwarder information
- CTPAT Questionnaire
  - Required for all Container customers to complete
  - If you are ordering from our domestic warehouse but plan on ordering a container, please complete this form
- Uniform Sales & Use Tax Certificate—Multijurisdiction
  - Required for all retailers that will be selling in the United States.

The above forms must be completed and returned to your sales representative or to [amiles@elementsgrp.com](mailto:amiles@elementsgrp.com). Once your account is set up, you will receive an email confirmation with your account code, terms applied to your account and Elements point of contact list for future reference.

*Container Customers:* Please note that Elements is C-TPAT validated and security policies and procedures are mandatory. The benefit of being C-TPAT validated, allows our containers to move through customs faster and also ensures that all overseas vendors meet our standards with security and safety with importing to the United States. Your understanding and participation in completing our Questionnaire is much needed to ensure we are compliant with our C-TPAT regulations.

We look forward to this new partnership with you as a customer.

Sincerely,

Jordan Hernandez

Compliance Coordinator

[jahernandez@elementsgrp.com](mailto:jahernandez@elementsgrp.com)



## New Customer Account Credit Application

Legal Business Name: \_\_\_\_\_ Phone #: \_\_\_\_\_ Fax #: \_\_\_\_\_  
 Company Address: \_\_\_\_\_ General Email: \_\_\_\_\_  
 Billing Address If Different: \_\_\_\_\_ Website: \_\_\_\_\_  
 Sales Tax ID #: \_\_\_\_\_ *Texas customers must provide signed Tax Sale & Resale Certificate*

## Company Information

Type of Business: \_\_\_\_\_ Years in Business: \_\_\_\_\_ Date Established: \_\_\_\_\_  
 CIT #: \_\_\_\_\_ Credit Limit Requested: \_\_\_\_\_ # of Employees: \_\_\_\_\_  
 Annual Revenues: \_\_\_\_\_ Annual Income: \_\_\_\_\_ Net Worth: \_\_\_\_\_  
 Please Select Type(s): Sole Proprietorship Partnership Bankruptcy: Yes If Yes: Date \_\_\_\_\_  
 Corporate Private Public No Chapter \_\_\_\_\_  
 Other \_\_\_\_\_

## Company Contacts

President/Principal: \_\_\_\_\_ Email: \_\_\_\_\_ Phone #: \_\_\_\_\_  
 Controller/CFO: \_\_\_\_\_ Email: \_\_\_\_\_ Phone #: \_\_\_\_\_  
 Buyer/Purchase Order: \_\_\_\_\_ Email: \_\_\_\_\_ Phone #: \_\_\_\_\_  
 Accounts Payable: \_\_\_\_\_ Email: \_\_\_\_\_ Phone #: \_\_\_\_\_

## Trade References (Please include at least two)

Business Name: \_\_\_\_\_ Phone #: \_\_\_\_\_ Contact Name: \_\_\_\_\_  
 Business Address: \_\_\_\_\_ Fax #: \_\_\_\_\_ Email Address: \_\_\_\_\_  
 Business Name: \_\_\_\_\_ Phone #: \_\_\_\_\_ Contact Name: \_\_\_\_\_  
 Business Address: \_\_\_\_\_ Fax #: \_\_\_\_\_ Email Address: \_\_\_\_\_  
 Business Name: \_\_\_\_\_ Phone #: \_\_\_\_\_ Contact Name: \_\_\_\_\_  
 Business Address: \_\_\_\_\_ Fax #: \_\_\_\_\_ Email Address: \_\_\_\_\_

## Company Banking Information

Bank Name: \_\_\_\_\_ Phone #: \_\_\_\_\_ Bank Officer: \_\_\_\_\_  
 Bank Address: \_\_\_\_\_ Date Opened: \_\_\_\_\_ Account #: \_\_\_\_\_

## Purchasing Programs

Please check the box(es) that you would like to purchase from:

Direct	Vietnam WH	Texas WH
<i>Arrives to your door: 90-120 Days</i>	<i>30-45 Days</i>	<i>7-10 Days</i>
	<i>Mixed Container</i>	

## Domestic Shipping

Freight Carrier Options: Less Than Truck Load 3-5 Business Days Sunbelt/MFX: 7-10 Business Days Your Account: Call our Freight Dept to schedule  
*Various LTL Carriers Used*  
 DFW Metroplex Customers: Delivery Service \$75 minimum fee, 1 Pallet, extra fees for additional pallets & liftgate service  
 Customer Pick Up Monday-Friday from 7:00am to 3:00pm  
 Questions? Email [shipping@elementsgroup.com](mailto:shipping@elementsgroup.com)

## Container Shipping

Please complete our Shipping Instruction form for all containers that will be shipped from Asia.

## How did you hear about us?

Website \_\_\_\_\_ Need a Catalog: Yes No  
 Market Show \_\_\_\_\_  
 Advertisement \_\_\_\_\_ Which Market: \_\_\_\_\_  
 Referral \_\_\_\_\_ Ad Name: \_\_\_\_\_  
 Other \_\_\_\_\_ Provide Name: \_\_\_\_\_  
 Comments: \_\_\_\_\_  
 Need to review Photos, Tear Sheets or Inventory?  
 Check out our website for the latest updates  
[www.elementsgroup.com](http://www.elementsgroup.com)

## Company Acknowledgment

On behalf of the company, I certify that we are familiar with and agree to abide by the terms and conditions of Elements International. I hereby grant permission to the above referenced bank and credit references to release pertinent information regarding our accounts to Elements International. Furthermore, my signature attests to the financial responsibility, ability, and willingness to pay all invoices and related charges within 15 days of the date invoiced. If Elements International places any past due obligation with an attorney for collection or a collection agency, the Applicant will be responsible for those fees and any other expenses of collection.

Completed By: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

## ELEMENTS INTERNATIONAL GROUP, LLC STANDARD TERMS AND CONDITIONS

1. **Applicability.** The accompanying quotation/confirmation of sale/invoice and these terms (collectively, the "Terms") by and between Elements International Group, LLC, a Texas limited liability company ("Elements") and Applicant (Elements and Applicant are sometimes referred to as "Parties"), as defined herein, comprise the entire agreement between the Parties, and supersedes all prior or contemporaneous communications, understandings, agreements, negotiations, representations and warranties. The Terms prevail over any of Applicant's general terms and conditions of purchase regardless whether or when Applicant has submitted its purchase order or such terms.

2. **Payment.** Payment terms are net 30 from receipt of goods or sooner as may be required by applicable law. Late payments shall accrue a finance charge of one and one-half percent (1 ½%) per month or the highest rate allowable by law, whichever is less. Elements shall be entitled to recover all costs and expenses, including reasonable attorneys' fees, arising out of Applicant's failure to make all payments due under the Terms in a timely manner.

3. **Taxes.** Applicant is responsible for payment of all taxes and duties of any nature whatsoever, including any local, state and federal taxes. Applicant agrees to indemnify and hold Elements harmless from any and all costs and expenses associated with any levy or attempted levy of any such taxes on Elements.

4. **Credit Discretion.** Notwithstanding any term or condition herein to the contrary, the Terms shall not be construed as imposing any obligation on the part of Elements to furnish credit in any amount, and Elements in its sole discretion, may terminate or limit credit privileges of Applicant without prior notice to Applicant. The exercise of this discretion shall be in addition to any other right or remedy which Elements may have pursuant to applicable law.

5. **Invoices.** All payments for materials furnished by Elements shall be made upon the basis of materials delivered (or picked up) as shown by Elements' purchase order, whether signed by Applicant or not. For material purchased, Applicant will receive invoices from Elements showing amounts delivered and payments due. Failure on the part of Applicant to dispute in writing the accuracy within 20 days after its initial receipt constitutes agreement to the correctness of the invoice and acceptance of the materials covered by the invoice. Payment to Elements shall be due pursuant to the invoice, and is not contingent upon Applicant's receipt of payment or approval from any third party.

6. **Time.** If Elements agrees to deliver the goods, Elements shall make reasonable efforts to deliver the goods by the specified delivery date and shall provide notice to Applicant of any expected delays in delivery. Elements is not responsible for failure to supply materials due to labor disputes, repairs, to machinery, fire, flood, adverse weather conditions, inability to obtain transportation, fuel, electric power, or operating materials or machinery at reasonable cost; or by reason of any other cause beyond its control, including the inability to produce materials meeting any applicable specification or requirement. In the event any such contingency should occur, Elements reserves the right to determine the order of priority of delivering to its purchasers.

7. **Modification.** No amendment or modification of the Terms shall be valid or enforceable unless in writing and signed by the Parties, and no prior or current course of dealing between the parties, or any usage of trade or custom of the industry shall modify or supplement the Terms.

8. **Applicable Law.** The Terms, and the rights, duties, obligations, and remedies related thereto shall be governed by or construed in accordance with the laws of the State of Texas and jurisdiction shall be held in Rockwall County, Texas should litigation arise.

9. **Binding Agreement.** The Terms shall inure to the benefit of the successors and assigns of Elements, and shall be binding upon Applicant's heirs, legatees, devisees, personal representatives, successors and assigns.

10. **Accuracy of Information.** Applicant certifies that any and all information now or hereafter supplied to Elements by Applicant, or at Applicant's request or instruction, is both accurate and complete, and Applicant will, upon request, establish the accuracy and completeness of any such information. Applicant shall promptly notify Elements if Applicant should change its name and address or begin to do business under any other name. Applicant shall promptly notify Elements if such change occurs.

11. **Credit Experience Reporting.** Applicant hereby acknowledges Elements may report its credit experience with Applicant, including Applicant's payment history, account balances, and other information, to a credit reporting agency. The credit reporting agency will make this information, as well as information received by other creditors of Applicant, available to the public. Elements will use commercially reasonable efforts to ensure that its reporting, as it pertains to Applicant's credit experience, is accurate and complete. Elements will also work in good faith with Applicant to correct any incorrect information reported by Elements. Applicant acknowledges, affirms, and agrees that Elements will not be liable to Applicant for any type of damages, claims, costs, allegations, assertions, actions, liabilities, costs or expenses stemming from Elements reporting of Applicant's credit experience to a credit reporting agency. Applicant's sole remedy in the event of incorrect information is to request that Elements work in good faith to submit corrected information to the applicable reporting agency.

12. **Product Parts.** Prior to fulfilling a product replacement or credit, if applicable, Elements will FIRST provide spare part(s) to resolve any defects or damages. The part(s) will be shipped to Applicant's location via ground service. **Fees may apply for shipping if product was damaged or lost by Applicant and/or customer of Applicant.** To expedite resolution, part requests are processed and shipped within 2-3 business

days. Please send your part request to [parts@elementsgroup.com](mailto:parts@elementsgroup.com) or fax to 972-692-7473. When submitting a part request please include: \*Elements SKU Number or Set Name and Item Description \*Part that is needed \*Physical ship to address, contact name and phone number \*Elements can obtain certain Upholstery parts such as mechanisms, legs, and cables; however, photo documentation may be required in order to process a part request.

When submitting a part request, please note: \*Elements does not provide repair services \*If you request credit for shop time, you must submit detailed documentation to [chargebacks@elementsgroup.com](mailto:chargebacks@elementsgroup.com). \*Elements is not required to pay for delivery or pick up fees. If a part cannot repair an item, a credit or replacement may be requested by following the Element's Credit or Replacement Request Procedures, as defined herein.

13. **Credit or Replacement Request Procedures.** It is **REQUIRED** for all Applicants and Applicants' customers to follow the below procedures for consideration of a replacement or credit. If the below is not provided when applying for credit/replacement then the coverage for damaged product lies with the retail purchaser. \***Shortage Claims** must be reported within **seven (7) calendar days of receipt of goods** \***Carrier Claims** must be reported within **seven (7) calendar days of receipt of goods** \***Damage Claims** must be reported within **30 calendar days of receipt of goods**. **ALL** below items **MUST** be completed and submitted together before a claim can be reviewed properly for processing. **1. Replacement or Credit Authorization Form** or written documentation providing detailed information on credit or replacement **2.** Photos of damaged product(s); must be visible and clear **3.** Proof of Delivery where damage is noted by customer and/or carrier driver **4.** Elements does not permit return authorization ("RAs"); however, Elements approves one of the below options; \***Donation** of damaged/defective items. Elements will need Donation Receipt **PRIOR** to processing a Credit or Replacement \***Disposal** of damaged/defective items. Elements will need Disposal Receipt **PRIOR** to processing a Credit or Replacement. If your order was shipped by **your carrier** and **under your account**, Elements will **NOT** be responsible for filling a claim with your carrier if products are damaged in transit. Element will send you replacement items; *however you will still be charged for the merchandise*. If Elements schedules your order with a carrier and charges you freight, Elements will then be responsible for filling a claim with the carrier if products are damaged in transit. To consider a claim of this nature, it is mandatory for your receiving department to mark on the carrier's copy of the Proof of Delivery (POD) stating that the product was received damaged. Authorization form, photos and Proof of Delivery need to be emailed to [chargebacks@elementsgroup.com](mailto:chargebacks@elementsgroup.com). The appropriate Elements representative will carefully review the request and make a determination on the appropriate resolution within 1-2 Business Days. Elements will pay within **ONE YEAR** from the original date of purchase, reasonable service and labor rates, which do not exceed 50% of the original sale price, to repair defective part(s) or replace part(s) at no charge to the original RETAIL purchaser.

14. **Credits on Account.** If and when an account has unapplied credits that are over 60 days and customer has not used their credit, it will be automatically applied to the next oldest open invoice on the account without any notification.

ELEMENTS MAKES NO WARRANTIES, EXPRESS OR IMPLIED, AND SPECIFICALLY MAKES NO WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE ON ANY PRODUCTS SOLD TO APPLICANT. ANY DEFECTS CAUSED BY IMPROPER USE, DESIGN, INSTALLATION, OR MAINTENANCE VOID ANY AND ALL WARRANTIES EXPRESSED OR IMPLIED, AND DAMAGES WHICH EXCEED THE INVOICE PRICE OF ANY MATERIALS WHICH ARE DETERMINED TO BE DEFECTIVE OR NON-CONFORMING.

Applicant hereby states that all the information provided herein is true and correct and Applicant has read and hereby agrees to the terms and conditions listed in the Terms, as stated herein.

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Applicant Company Name

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Authorized Signature

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Printed or Typed Name of Signer

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Position Held by Signer



**CREDIT APPLICATION**

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

**Client Name:** \_\_\_\_\_ **Representative:** \_\_\_\_\_

Accounts are factored by **The CIT Group/Commercial Services, Inc.** • Phone: 704-339-2200 •

**Send complete application to:** The CIT Group • 201 S. Tryon St. 3<sup>rd</sup> Floor

Charlotte, NC 28202-1903 • Fax: 704-339-2220 • Email

Applicant Legal Business Name \_\_\_\_\_ DBA \_\_\_\_\_

Street Address \_\_\_\_\_ Billing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Corporation Type:  C Corporation

Phone # \_\_\_\_\_ Cell # \_\_\_\_\_  LLC Corp.  S Corporation

Fax # \_\_\_\_\_ E-mail: \_\_\_\_\_  Partnership  Proprietorship

DUNS# \_\_\_\_\_ Federal Tax ID# \_\_\_\_\_ State of Organization \_\_\_\_\_

Year Business Organized \_\_\_\_\_

Accountant's Name \_\_\_\_\_ Accountant's Phone # \_\_\_\_\_

**Attach a copy of most current tax returns & financial statements signed by your Accountant.**

Principal/Owner's Name

Position/Title


**NAME OF BANK(S)/FACTOR(S)**

Name:	Telephone #:	Contact Name:	Phone #:
Account #:	Fax #:	Borrowing: Yes/No	Type:
Average Balance:	Month/Yr. Opened:	Secured: Yes/No	Guaranteed: Yes/No
Name:	Telephone #:	Contact Name:	Phone #:
Account #:	Fax #:	Borrowing: Yes/No	Type:
Average Balance:	Month/Yr. Opened:	Secured: Yes/No	Guaranteed: Yes/No

**NAME OF SUPPLIERS**

Name:	Account #:	Street Address:
Telephone #:	Fax #:	City: State: Zip:
Name:	Account #:	Street Address:
Telephone #:	Fax #:	City: State: Zip:

The Applicant and the undersigned officers and/or owners represents that the information contained in this application is true and accurate. The terms of this credit application shall apply to any credit extended by **The CIT Group / Commercial Services, Inc.** and any of its subsidiaries, divisions and affiliates existing now or in the future, including any successors (collectively, "CIT"). Permission is granted for **CIT** and its agents to make such inquires from sources they deem appropriate regarding the Applicant's creditworthiness, including but not limited to those references identified in this application. Applicant will give advance notice to **CIT** of any change in its ownership or business structure. Notice is to be given by certified mail, return receipt requested, to **The CIT Group / Commercial Services, Inc.** If **CIT** places any past due obligation with an attorney for collection, the Applicant shall reimburse **CIT** for its reasonable attorney's fees and any other expenses of collection.

Principal's Signature (Responsible for Operations)

Principal's Name & Title (Please Print)

Date



## Container Shipping Instructions

Please check for Countries that apply:

 Vietnam Malaysia China

### Customer Information

Customer Name: \_\_\_\_\_  
Contact Name: \_\_\_\_\_ Phone #: \_\_\_\_\_  
Contact Email: \_\_\_\_\_

### Shipping Address

Physical Address: \_\_\_\_\_  
Suite/Building #: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Contact Name: \_\_\_\_\_ Phone #: \_\_\_\_\_

### Freight Fowarder

Company Name: \_\_\_\_\_  
USA Customer Service  
Contact : \_\_\_\_\_ Contract #: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Phone #: \_\_\_\_\_ Email Address: \_\_\_\_\_

### Shipping Documents

*Please check which document(s) are required and where we should submit them*

**Bill of Lading:** Telex Release  **Send To:** Self   
Original BOL  Customs Broker

Country of Origin Certificate Required? Yes  No

### Broker Information

Contact Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Phone #: \_\_\_\_\_ Email Address: \_\_\_\_\_

### Notes

Please provide any further details that we may need for shipping

Please send completed form to [amiles@elementsgroup.com](mailto:amiles@elementsgroup.com)



## CTPAT Compliant Procedures for Business Partners

Elements International has recently become validated by the Customs and Trade Partnership Against Terrorism (C-TPAT) program. The primary goal of the program is to strengthen the security of each supply chain to prevent criminal activity such as smuggling of illegal substances and human trafficking. Below is a list of important security practices which will act as safeguards to keep your company from being unknowingly associated with this kind of illegal activity. If the practices below have not been established within your company, we ask that you begin implementing them right away. Doing so will ensure you meet the minimum security practices required by Elements which are also necessary in keeping your company safe.

### Before cutting the seal and signing delivery receipt:

- Check that the container number matches what is listed on the shipping documents
- Check that a metal, high security seal is in-tact and does not appear to have been tampered with
- Check that the seal number matches what is listed on the shipping documents
- Check to verify that the physical conditions of the container match the conditions marked on the 7- Point Inspection form (this form will be included with your shipping documents)
- Check that the door locking mechanism is still securely intact and in good working order

### After unloading the container:

- Verify that the number of cartons received matches what is listed on the shipping documents

We assure you the information received will be kept confidential and poses no threat to your company in terms of government auditing. We ask that you complete the attached questionnaire and return it to us along with the rest of the new customer forms.

Please do not hesitate to contact us with any questions you may have.

Sincerely,

The Elements Team



## Customer Security Profile Questionnaire

Do you have a designated employee, or security officer to supervise the unloading of cargo from containers?	YES	NO
Do you verify the quantity and identity of goods against the shipping documents as they are unloaded?	YES	NO
Do you have procedures to resolve discrepancies prior to delivery?	YES	NO
Do you verify the physical integrity of the container structure using the 7- Point Inspection document prior to unloading?	YES	NO
Do you verify the presence of a seal before accepting delivery of a loaded container?	YES	NO
Do you verify the seal number against the number recorded on the shipping documents prior to opening the container?	YES	NO
If there is evidence of tampering, if the seal is missing or if the physical seal number does not match the shipping documents, do you refrain from opening the container until the discrepancy is resolved?	YES	NO
If you are unable to immediately dock the container and unload, do you store it in a secure area to prevent unauthorized access and/or tampering?	YES	NO
Do you have procedures to report unauthorized entry into containers or container storage areas to local law enforcement officials?	YES	NO
Do you have procedures to notify U.S. Customs and/or local law enforcement officials when anomalies or illegal activities are suspected?	YES	NO
To provide additional details about the C-TPAT program, we have embedded the link to a brief video we feel may be helpful in educating your employees.  <a href="http://www.elementsgrp.com/css/1443/CTPAT%20CUSTOMER%20TRAINING.pdf">http://www.elementsgrp.com/css/1443/CTPAT%20CUSTOMER%20TRAINING.pdf</a>  At this time do you have or plan to have a security awareness or threat awareness program to educate employees to recognize internal conspiracies, maintain cargo integrity and to identify and address security issues?	YES	NO

Name of Company: \_\_\_\_\_

Name and Title of Person Completing Questionnaire \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

## 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.

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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.