



AN ISO 9001:2008 CERTIFIED COMPANY

APPLICATION FOR CREDIT

Company Name: \_\_\_\_\_ Phone: \_\_\_\_\_

DBA/Division: \_\_\_\_\_ Fax: \_\_\_\_\_

Street Address: \_\_\_\_\_ Tax ID#: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Type (Circle One): Corporation Partnership Proprietorship Individual

State of Incorporation: \_\_\_\_\_ Date of Inc.: \_\_\_\_\_ DUNS#: \_\_\_\_\_ SIC Code: \_\_\_\_\_

Principals:

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Email: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Email: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Email: \_\_\_\_\_

Accounts Payable Contact: \_\_\_\_\_ Email: \_\_\_\_\_

Invoices Sent By (Circle One): Mail Email

If email, please provide email address: \_\_\_\_\_

References:

*Bank*

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

Phone: \_\_\_\_\_ Account Number: \_\_\_\_\_

*Trade*

Co. Name: \_\_\_\_\_ City: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Co. Name: \_\_\_\_\_ City: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Co. Name: \_\_\_\_\_ City: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

24560 Groesbeck Hwy  
Warren, MI 48089  
P: (586) 445-2960 F: (586) 445-2964  
[www.elitestainlesssteel.com](http://www.elitestainlesssteel.com)

## Condition and Terms of Sale

The following terms of sale shall be applicable to all sales, made by Elite Stainless Steel, Inc. except where it is otherwise expressly agreed in writing. Acceptance of delivery of any or all goods ordered by a purchaser shall constitute assent by the purchaser to these terms of sale.

**Prices** - If a delivered price has been quoted, any charges at destination for spotting, switching, handling, storage and other accessorial services and demurrage shall be borne by you, and any increase or decrease in transportation charges shall be added to the quoted price. We reserve the right to correct any obvious errors in specifications or prices.

**Taxes** – Any taxes which, under any existing or future law, we may be required to pay or collect with respect to the sale, purchase, delivery, storage, processing, use, consumption or transportation of any of the goods or services covered shall, if not separately shown, be added as a separate item to the quoted price, and shall be paid by you to us on demand. The foregoing shall not apply to any taxes, the payment or collection of which by us is excused by reason of delivery to us of valid tax exemption certificates.

**Quantities** – If it is indicated that any item is to be shipped from a producing mill, the producing mill may, on certain commodities reserve the privilege of shipping over or under the ordered quantity in accordance with established percentages, which will constitute full and complete shipment of the material, specified.

**Terms of Payment** – Unless otherwise expressly provided, payment shall be due 30 days from date of each invoice, without discount. Any cash discount, which may be expressly provided, applies only to the sale price of the goods at the shipping point, and does not apply to any charges made for taxes, storage, loading or transportation. Buyer agrees to pay all related collection costs incurred by seller.

**Deliveries** – Any delivery schedule indicated is based on our present estimate of the time required to ship after receipt of your order and in case of any item which it is indicated is to be shipped from a producing mill upon current production schedules of the producing mill. In the event of any delay in our performance due in whole or in part to any cause behind our reasonable control, we shall have such additional time for our performance as may be reasonably necessary under the circumstances. Acceptance by you of any goods shall constitute a waiver by you of any claim for damages on account of any delay in delivery of such goods.

**Suspension of Performance** – If in our judgment reasonable doubt exists as to your financial responsibility, or if you are past due in payment of any amount owing to us, we reserve the right, without liability and without prejudice to any other remedies, to suspend performance, decline to ship, to stop any material in transit, until we receive payment of all amounts owing to us, or adequate assurance of such payment whether or not due.

**Shipments** – Unless otherwise expressly stated, carrier or other means may select shipment by us.

**Warranty** – WE MAKE NO WARRANTY, EXPRESS OR IMPLIED, AND SPECIFICALLY DISCLAIM AND EXCLUDE ANY AND ALL WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

**Tolerances and Variations** – All goods shall be subject to tolerances and variations consistent with usual trade practices.

**Claims** – If any goods received by you are damaged, or if the quantities received by you do not agree with the quantities indicated on the shipping documents, and if you intend to assert any claim against us on this account you shall mark an exception on your receipt to the carrier and shall, within 10 days after receipt of such goods, you shall afford us a reasonable opportunity to inspect such goods. Any action for our breach of this contract must be commenced within 3 days after the cause of action shall accrue, and you may maintain no such action, which is not commenced within such period.

**Limitation of Liability** – Your exclusive remedy for breach of contract as to any term hereof, and our only liability for any such breach, shall be replacement or repair of such goods, or repayment to you of the purchase price paid by you for such goods, whichever such remedy we shall select, and if we elect to repay the purchase price of any such goods and so advise you, you must return such goods to us immediately. In no event will we be liable for incidental or consequential damages.

**Tools, Dies and Fixtures** – Unless otherwise expressly provided, any tools, dies or fixtures which may be developed for use in the production of the goods covered shall be owned by us or any producing mill, as we may elect, even though you are charged in whole or in part for the cost of such tools, dies and fixtures.

**Patent Infringement** – If any of the goods are to be furnished to your specifications, you agree to indemnify us and our successors and assigns, against all liabilities and expenses resulting from any claim of infringement of any patent in connection with the production of such goods.

**Government Contracts** – Where you have indicated that your order is placed under a prime contract with the United States Government or a subcontract there under and have designated any one or more of the clause contained in the Armed Services Procurement Regulations as presently in effect, such clauses so designated are incorporated herein only to the extent they are required by any Federal statute or regulation or by the terms of your prime contract or subcontract.

**Compliance With Laws** – Any clause required to be included in a contract by any applicable law, or by any administrative regulations having the effect of law, is hereby incorporated herein.

**Cancellation** – A contract may be cancelled or modified only by written agreement between us, except as otherwise provided in “Government Contracts” hereof. Your insistence upon canceling or suspending fabrication or shipment, or your failure to furnish specifications when required, may be treated by us as a breach of contract by you, and we may cancel any unshipped balance without prejudice to any other remedies we may have.

**Set-Off** – You authorize us to apply toward payment of any monies that become due us hereunder any sums, which may now or hereafter be owed to you by us.

**Entire Agreement** – The terms set forth herein constitute the sole terms and conditions upon which we offer goods for sale. No other terms, condition or understanding, whether oral or written shall be binding upon us, unless hereafter made in writing and signed by our authorized representative. Any purchase order you issue to us shall constitute you unconditional agreement to be bound exclusively by the foregoing Conditions and Terms of Sale. We hereby specifically object to any different or additional terms that may be contained in your purchase order.

Page 3 of 3

**Company Name of Purchaser** \_\_\_\_\_

**Officer of Company** \_\_\_\_\_

**Acceptance (sign)** \_\_\_\_\_

**Date** \_\_\_\_\_

.....

24560 Groesbeck Highway  
Warren, MI 48089  
(586) 445-2960 Phone  
(586) 445-2964 Fax

# Elite Stainless Steel, Inc.

*RE: FCC FAX RULING*

*JUNE 9, 2005*

**ATTENTION:**

AS MANY OF YOU ARE AWARE THAT AS OF JUNE 30<sup>TH</sup>, 2005 IN ACCORDANCE WITH THE FCC RULING WE CAN NO LONGER SEND FAXES OUT TO YOUR COMPANY WITHOUT YOUR WRITTEN CONSENT.

PLEASE TAKE A MINUTE TO RESPOND TO THIS BY FILLING OUT AND RETURNING THIS TO US VIA FAX AT 586-445-2964.

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

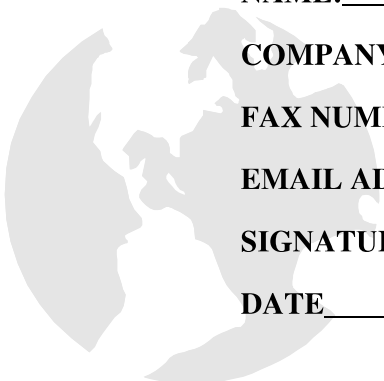
**COMPANY NAME:** \_\_\_\_\_

**FAX NUMBER:** \_\_\_\_\_

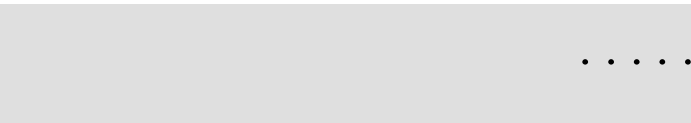
**EMAIL ADDRESS:** \_\_\_\_\_

**SIGNATURE** \_\_\_\_\_

**DATE** \_\_\_\_\_



***WITH YOUR SIGNATURE YOU HEREBY AUTHORIZE ELITE STAINLESS STEEL TO SEND FAXES TO YOUR LISTED CONTACT. THANK YOU AND WE LOOK FORWARD TO YOUR FUTURE BUSINESS!***



.....

# Michigan Sales and Use Tax Certificate of Exemption

**INSTRUCTIONS: DO NOT send to the Department of Treasury. Certificate must be retained in the seller's records.** This certificate is invalid unless all four sections are completed by the purchaser.

## SECTION 1: TYPE OF PURCHASE

- A. One-Time Purchase  
Order or Invoice Number: \_\_\_\_\_
- B. Blanket Certificate, Recurring Business Relationship
- C. Blanket Certificate  
Expiration Date (maximum of four years): \_\_\_\_\_

The purchaser hereby claims exemption on the purchase of tangible personal property and selected services made from the vendor listed below. This certifies that this claim is based upon the purchaser's proposed use of the items or services, OR the status of the purchaser.

Vendor's Name and Address
---------------------------

## SECTION 2: ITEMS COVERED BY THIS CERTIFICATE

Check one of the following:

1.  All items purchased.
2.  Limited to the following items: \_\_\_\_\_

## SECTION 3: BASIS FOR EXEMPTION CLAIM

Check one of the following:

1.  For Lease. Enter Use Tax Registration Number: \_\_\_\_\_
2.  For Resale at Retail. Enter Sales Tax License Number: \_\_\_\_\_

The following exemptions DO NOT require the purchaser to provide a number:

3.  Agricultural Production. Enter percentage: \_\_\_\_\_%
4.  Church, Government Entity, Nonprofit School, or Nonprofit Hospital (Circle type of organization).
5.  Contractor (must provide *Michigan Sales and Use Tax Contractor Eligibility Statement* (Form 3520)).
6.  For Resale at Wholesale.
7.  Industrial Processing. Enter percentage: \_\_\_\_\_%
8.  Nonprofit Internal Revenue Code Section 501(c)(3) or 501(c)(4) Exempt Organization (must provide IRS authorized letter with this form).
9.  Nonprofit Organization with an authorized letter issued by the Michigan Department of Treasury prior to June 1994 (must provide copy of letter with this form).
10.  Rolling Stock purchased by an Interstate Motor Carrier.
11.  Qualified Data Center
12.  Other (explain): \_\_\_\_\_

## SECTION 4: CERTIFICATION

*I declare, under penalty of perjury, that the information on this certificate is true, that I have consulted the statutes, administrative rules and other sources of law applicable to my exemption, and that I have exercised reasonable care in assuring that my claim of exemption is valid under Michigan law. In the event this claim is disallowed, I accept full responsibility for the payment of tax, penalty and any accrued interest, including, if necessary, reimbursement to the vendor for tax and accrued interest.*

Business Name	Type of Business (see codes on page 2)
Business Address	City, State, ZIP Code
Business Telephone Number (include area code)	Name (Print or Type)
Signature and Title	Date Signed

## Instructions for completing *Michigan Sales and Use Tax Certificate of Exemption (Form 3372)*

**Purchasers** may use this form to claim exemption from Michigan sales and use tax on qualified transactions. It is the Purchaser's responsibility to ensure the eligibility of the exemption being claimed. All claims are subject to audit. Non-qualified transactions are subject to tax, statutory penalty and interest.

**Sellers** are required to maintain records, paper or electronic, of completed exemption certificates for a period of four years. Michigan does not issue "tax exempt numbers" and a seller may not rely on a number for substitution of an exemption certificate. Other documentation that sellers in the State of Michigan may accept are the Uniform Sales and Use Tax Certificate approved by the Multistate Tax Commission, the Streamlined Sales and Use Tax Agreement Certificate of Exemption, the same information in another format from the purchaser, or resale or exemption certificates or other written evidence of exemption authorized by another state or country.

### SECTION 1:

Place a check in the box that describes how you will use this certificate.

A) Choose "One-Time Purchase" and include the invoice number this certificate covers.

B) Choose "Blanket Certificate" if there is a "recurring business relationship." This exists when a period of not more than 12 months elapses between sales transactions between the seller and purchaser.

C) Choose "Blanket Certificate" and enter the expiration date (maximum four years) when there is a period of more than 12 months between sales transactions.

Print the vendor's name and address in the area provided.

### SECTION 2:

Place a check in the box for "All items purchased" or choose "Limited to" and list the items that are covered by the exemption claim.

### SECTION 3:

Place a check in the box that applies and provide the additional information requested for that exemption. The exemptions listed are the most common. If the exemption you are claiming is not listed use "Other" and enter the qualifying exemption.

### SECTION 4:

Use the number that describes your business or explain any other business type not provided.

01	Accommodations	10	Utilities
02	Agricultural	11	Wholesale
03	Construction	12	Advertising, newspaper
04	Manufacturing	13	Non-Profit Hospital
05	Government	14	Non-Profit Educational
06	Rental or leasing	15	Non-Profit 501(c)(3) or 501(c)(4)
07	Retail	16	Qualified Data Center
08	Church	17	Other
09	Transportation		

Print the name of the business, address, city, state and ZIP code. Sign and provide your title (i.e. owner, president, treasurer, etc.). Provide your printed name and date the certificate.

**DO NOT SEND THIS EXEMPTION CERTIFICATE TO THE DEPARTMENT OF TREASURY.**

**UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION**

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility to determine 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, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) 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 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 that we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by thee 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, or other authorized signer)

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

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



## INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX EXEMPTION CERTIFICATE

To Seller's Customers:

In order to comply with most state and local sales tax law requirements, the Seller must have in its files a properly executed exemption certificate from all of its customers (Buyers) who claim a sales/use 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 a 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 an ingredient or component of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise 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 a 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 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. Colorado, Hawaii, Illinois, and New Mexico: these states 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 regulations and administrative pronouncements pertaining to resale certificates.
6. As of November 1, 2017 the District of Columbia has not accepted the Multistate Tax Commission's Uniform Sales and Use Tax Exemption/Resale Certificate – Multijurisdictional for tax-exempt purchases for resale.
7. Florida: Allows the Multistate Tax Commission's Uniform Sales and Use Tax Exemption/Resale Certificate – Multijurisdictional for tax-exempt purchases for resale; however, the selling dealer must also obtain a resale authorization number from the Florida Department of Revenue at [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates), or by calling 877-357-3725, and entering the purchaser's Florida *Annual Resale Certificate* number.
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.

REVISED 1/22/2018

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. Illinois: 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 for 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 whether 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:
  - a) Kentucky does not permit the use of this certificate to claim resale exclusion for the purchase of a taxable service.
  - b) 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).
  - c) 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: This state does not have an exemption for 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: This certificate is effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. It covers all exempt transfers when accepted by the seller in “good faith” as defined by Michigan statute.
15. Minnesota:
  - a) Minnesota does not allow a resale certificate for purchases of taxable services for resale in most situations.
  - b) Minnesota allows an exemption for items used only once during production and not used again.
16. Missouri:
  - a) Purchasers 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 for 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 of 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 incorporation as an ingredient or component of a manufactured product.
19. North Carolina: This certificate is not valid as an exemption certificate 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: 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:
- \* Sales tax permit number; and
- \* 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 is 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: Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. It does 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:
- (a) The service is purchased for or on behalf of a current customer;
- (b) The purchaser of the service does not use the service in any manner; and
- (c) 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: a) Blanket resale certificates must be renewed at intervals not to exceed four years;
- b) This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
- c) Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.
27. Wisconsin: 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.

# Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
 See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.																				
2 Business name/disregarded entity name, if different from above																				
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <table style="width: 100%; margin-top: 5px;"> <tr> <td><input type="checkbox"/> Individual/sole proprietor or single-member LLC</td> <td><input type="checkbox"/> C Corporation</td> <td><input type="checkbox"/> S Corporation</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> Trust/estate</td> </tr> <tr> <td colspan="5"> <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____           </td> </tr> <tr> <td colspan="5"> <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.           </td> </tr> <tr> <td colspan="5"> <input type="checkbox"/> Other (see instructions) ▶ _____           </td> </tr> </table>	<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____					<b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.					<input type="checkbox"/> Other (see instructions) ▶ _____				
<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate																
<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____																				
<b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.																				
<input type="checkbox"/> Other (see instructions) ▶ _____																				
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):																				
Exempt payee code (if any) _____																				
Exemption from FATCA reporting code (if any) _____																				
(Applies to accounts maintained outside the U.S.)																				
5 Address (number, street, and apt. or suite no.) See instructions.																				
Requester's name and address (optional)																				
6 City, state, and ZIP code																				
7 List account number(s) here (optional)																				

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 2%; border: none;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 2%; border: none;">-</td> <td style="width: 46%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
<b>or</b>					
<b>Employer identification number</b>					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 2%; border: none;">-</td> <td style="width: 73%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
	-				

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign Here**

Signature of U.S. person ▶

Date ▶

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*