



O S T E R M A N

Osterman & Company, Inc.  
726 South Main Street  
Cheshire, CT 06410  
Phone (203) 272-2233 Fax (866) 543-4612

<b>Sales Rep Please Provide:</b>	
Initials	_____
Line Amount	_____
Terms	_____

## CREDIT APPLICATION & AGREEMENT - U.S. & CANADA

Legal Name of Company \_\_\_\_\_ Web Site \_\_\_\_\_

Trade Name \_\_\_\_\_ E-Mail \_\_\_\_\_

Address \_\_\_\_\_ Phone \_\_\_\_\_

City, State, Zip \_\_\_\_\_ Fax \_\_\_\_\_

**SHIPPING ADDRESS**     Same as Billing Address

Shipping Address \_\_\_\_\_ Phone \_\_\_\_\_

City, State, Zip \_\_\_\_\_ Country \_\_\_\_\_

Accounts Payable Contact Name: \_\_\_\_\_ E-mail \_\_\_\_\_ Phone \_\_\_\_\_

Chief Financial Officer Contact Name: \_\_\_\_\_ E-mail \_\_\_\_\_ Phone \_\_\_\_\_

General Manager Contact Name: \_\_\_\_\_ E-mail \_\_\_\_\_ Phone \_\_\_\_\_

Type of Business     Corporation     Partnership     Proprietorship     Other (Specify) \_\_\_\_\_

State Where Registered or Incorporated \_\_\_\_\_ Years in Business \_\_\_\_\_ Annual Sales \_\_\_\_\_

Parent Company Name (if applicable) \_\_\_\_\_ D&B # \_\_\_\_\_

Parent Company Address \_\_\_\_\_ Req. Credit Line \_\_\_\_\_

Financial Statements Attached	<input type="radio"/> Yes	<input type="radio"/> No
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### TRADE REFERENCES (NOTE- INCLUDE AT LEAST ONE RESIN SUPPLIER)

Vendor Name \_\_\_\_\_ Account # \_\_\_\_\_

Vendor Address \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_

Vendor Name \_\_\_\_\_ Account # \_\_\_\_\_

Vendor Address \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_

Vendor Name \_\_\_\_\_ Account # \_\_\_\_\_

Vendor Address \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_

**BANK REFERENCE**

Name of Bank \_\_\_\_\_ Account # \_\_\_\_\_

Address \_\_\_\_\_

Relationship Manager \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

**SALES AND USE TAX EXEMPTION CERTIFICATE**

**Check Appropriate Reason**

- For Resale
- Direct Pay Permit Holder - Copy of permit attached.
- Other reason for Sales Tax Exemption. Explain in Detail:
- Product(s) purchased will become an ingredient or component part of articles manufactured or produced for sale.
- I am a common carrier.

I.C.C. or certificate of conveyance number: \_\_\_\_\_

State \_\_\_\_\_ Sales tax license registration or permit number \_\_\_\_\_

State \_\_\_\_\_ Sales tax license registration or permit number \_\_\_\_\_

State \_\_\_\_\_ Sales tax license registration or permit number \_\_\_\_\_

Should credit be approved, payment is due according to terms indicated on invoice. Overdue accounts are subject to a late charge at the rate of 1.5% per month or such maximum lesser rate as may be permitted by law on the overdue balance. In the event of payment default, the undersigned agrees to pay all reasonable costs of collection, including agency, attorney fees, and court costs.

The undersigned hereby certifies that the information set forth above together with all information submitted in connection with this application is true and correct. The undersigned further authorizes Osterman & Company, Inc. to make inquiries with any credit reporting Agency, bank or trade reference in connection with the extension of credit requested by the undersigned.

Applicant acknowledges and agrees that all transactions will be governed by the attached Osterman & Company Inc.'s, Terms and Conditions of Sale.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_

## **TERMS AND CONDITIONS OF SALE**

1. **ENTIRE AGREEMENT:** The terms and conditions which govern the sale of the Products specified in the Contract are limited to the terms and conditions specified herein, and this Contract constitutes the sole, entire and exclusive contract between Buyer and Seller for the Products described herein and supersedes all prior discussions, proposals, negotiations, representations and contracts. Seller objects to and will not be bound by any additional, different or inconsistent terms in Buyer's purchase order or other documents from Buyer, and shipment pursuant to a purchase order of Buyer that contains additional, different or inconsistent terms does not constitute acceptance of such terms. No conditions, understandings or agreements purporting to waive, modify or vary the terms hereof will be binding unless hereafter made in writing and signed by an authorized representative of each party.
2. **PRICE AND PAYMENT:** Buyer will make payment for all shipments hereunder against Seller's invoice such that the funds are available to Seller within 30 calendar days from the date of invoice. If at any time, in Seller's opinion, the financial responsibility of Buyer becomes impaired or unsatisfactory to Seller, or inadequate to meet the obligations hereunder, the terms of payment may, at Seller's option, be revised or withdrawn, and Seller may require cash or other satisfactory security before making further shipments to Buyer. In addition to any other legal remedy, if Buyer fails to fulfill the terms of payment or is in default with respect to any of the other terms and conditions hereunder, Seller may defer further delivery of Products hereunder or may, at its option, cancel all further deliveries of Products to Buyer. Buyer agrees to pay all costs and expenses, including reasonable attorneys' fees, incurred by Seller in the collection of any sum payable by Buyer to Seller.
3. **TAXES:** Any tax, duty or other governmental charge upon the sale and or shipment of the goods herein specified now or hereafter imposed by federal, state, provincial or local authorities which Seller may be required to pay will be paid by Buyer to Seller in addition to the purchase price. If Buyer wishes the sale to be tax exempt, Buyer will provide Seller with exemption certificates in a form acceptable to the appropriate taxing authority.
4. **DELIVERY, TITLE, RISK OF LOSS:** Shipment dates are based upon Seller's reasonable judgment, are subject to production limitations and factory schedules, and are not guaranteed. If for any reason shortages occur in Seller's supply of the Material, Seller may allocate the Material, in which case Seller shall prorate the supply in a manner that in Seller's sole judgment is fair, taking into account factors Seller determines are relevant. Buyer agrees to take deliveries of the Products in ratable amounts over the life of the contract. All sales are F.O.B. Seller's shipping point unless otherwise specified by Seller. Title and risk of loss with respect to the Products covered hereby will pass to Buyer, and Buyer will become the sole owner and take possession of the Products, when the same are loaded into bulk trucks or other conveyances at Seller's shipping point, unless otherwise specified by Seller. A surcharge may be imposed by Seller to each shipment to reflect increases in transportation costs.
5. **WEIGHTS:** Seller's or carrier's weights (or Seller's measurements in case of Products sold by volume) taken at shipping points, as stated in the invoice, will control unless proved to be in error. Claims for shortages or overages of less than one half of 1% of the gross weight of shipments will not be allowed.
6. **RAILCAR DETENTION:** Once a railcar has been constructively placed at terminal or customer location, customer may hold railcars for up to 60 days. If after 60 days, the railcar has not been emptied and released to the delivering carrier, Seller may invoice the Buyer \$50 per day until the railcar is released to the delivering carrier.
7. **WARRANTIES:** Seller warrants that the Prime Grade Products furnished hereunder will meet, at the time of title passage, Seller's written specifications applicable to such Products as in effect on the date of shipment. SELLER MAKES NO OTHER WARRANTY OR REPRESENTATION OF ANY KIND, EXPRESS OR IMPLIED, WRITTEN OR ORAL, REGARDING INFORMATION GIVEN OR THE PRODUCTS SUPPLIED AND EXPRESSLY DISCLAIMS ALL EXPRESS AND IMPLIED WARRANTIES, REPRESENTATIONS AND CONDITIONS, INCLUDING WITHOUT LIMITATION ALL WARRANTIES AND CONDITIONS OF QUALITY, MERCHANTABILITY AND SUITABILITY OR FITNESS FOR A PARTICULAR PURPOSE TO THE EXTENT PERMITTED BY LAW. Buyer assumes all risk and liability, and will indemnify Seller from and against all losses, liabilities, damages and claims whatsoever (whether for personal injury, property damage or otherwise), arising out of the transportation, unloading, storage, handling or use, either singly or in combination with other substances, of any Products after title with respect to such Products passes to Buyer.  
  
Non-prime Product shall be sold on an "AS IS" basis, and SELLER MAKES NO REPRESENTATIONS OR WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF SUITABILITY OF THE NON-PRIME PRODUCTS FOR PROCESSING OR FOR BUYER PARTIES' INTENDED USE, PROCESSING, APPLICATION, SALE OR MARKETING AND DISCLAIMS ANY AND ALL EXPRESS AND/OR IMPLIED WARRANTIES, INCLUDING IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE REGARDING FOR NON-PRIME PRODUCT. BUYER PARTIES ARE SOLELY RESPONSIBLE FOR THE SELECTION OF NON-PRIME PRODUCTS AND DETERMINATION OF THE SUITABILITY OF THE NON-PRIME PRODUCTS FOR PROCESSING, USE, SALE, MARKETING OR OTHER APPLICATIONS. In addition, notwithstanding anything to the contrary, no claims or returns to Seller are allowed for non-prime Product. Buyer hereby agrees to release Seller and waive any claims it, or any of its affiliates, their employees, directors, customers, or agents may assert against Seller relating to the quality, quantity, or specifications of any non-prime Products, and hereby expressly assumes the liability and shall indemnify, defend and hold harmless Seller, its officers, directors, shareholders, parent companies and employees from and against any claims, damages, or causes of action asserted by any of Buyer Parties or third party purchasers of any non-prime Products.
8. **REMEDIES OF BUYER:** Buyer's exclusive remedy is expressly limited, at Seller's option, to replacement of (at the F.O.B. shipping point) or repayment of the purchase price for, the Products with respect to which damages are claimed. Failure by Buyer to give notice of claim within 30 days from the date of delivery or the date fixed for delivery, as the case may be, will constitute a waiver by Buyer of all claims of any kind arising as a result of such delivery, non-delivery or late delivery.

9. **LIMITATION OF LIABILITY:** THE PRICE ALLOCABLE TO ANY PRODUCT, AS PROVIDED FOR ON THE APPLICABLE PURCHASE ORDER OR SELLER CONFIRMATION OR QUOTE, ALLEGED TO BE THE CAUSE OF ANY LOSS OR DAMAGE TO BUYER SHALL BE THE CEILING LIMIT ON SELLER'S LIABILITY. IN NO EVENT SHALL SELLER BE LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL, LOST PROFITS OR PUNITIVE DAMAGES IN CONNECTION WITH SELLER'S OBLIGATIONS OR PERFORMANCE PURSUANT TO THESE TERMS AND CONDITIONS, WHETHER OR NOT RELATED TO WARRANTY OR OTHERWISE, WHETHER OR NOT FOUNDED IN CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE. Any action by Buyer for claimed breach by Seller must be commenced within one year after the cause of action arose.
10. **INDEMNIFICATION:** The Buyer agrees to indemnify and hold Seller harmless from and against any and all claims, demands, obligations and liabilities, including, without limitation, those arising from the purchase, possession or use of any Products supplied by Seller or violation of local, state or federal laws, codes or regulations relating to the Product (including environmental and safety laws, codes and regulations) or loss of or operation of Product, cost of substitution for the Products you bought, claims of third parties, or injury to person or property, except for such claims, demands, obligations and liabilities resulting from Seller's sole and exclusive negligence or the negligence of Seller's employees and duly authorized agents. Anything to the contrary set forth in these Terms and Conditions or any Purchase Order notwithstanding, in no event shall Seller be obligated to defend Buyer from any claims, actions, liabilities, losses, costs, damages or expenses resulting or claimed to result in whole or in part from any actual or alleged (i) misuse of Products by Buyer or a user of the Products, or (ii) any action or inaction of Buyer, its employees or agents.
11. **FORCE MAJEURE:** In case performance of any terms or provisions hereof is delayed or prevented in whole or in part because of or related to compliance with any law, decree, request, or order of any governmental agency or authority, whether local, state, provincial or federal, or because of riots, war, public disturbances, strikes, lockouts, differences with workmen, fires, explosions, storms, floods, acts of God, accidents of navigation, breakdown or failure of transportation, manufacturing, distribution, storage or processing facilities, failure of or interference with the manufacture, receiving, handling, delivery or consumption of the Products covered hereby, inability to obtain raw materials, chemicals, catalysts, fuel, power, labor, containers or transportation facilities, or for any other reason (whether or not of the same class or kind as herein set forth) which is not within the reasonable control of the party whose performance is interfered with and which by the exercise of reasonable diligence said party is unable to prevent (such occurrences referred to herein as "force majeure"), the party so suffering may at its option suspend deliveries or receipts during the period such cause continues, and no liability will attach against either party on account thereof. In the event of a force majeure affecting Buyer, Buyer will apportion its purchases among its suppliers of the type of Products covered hereby, including its own departments and affiliates, on an equitable basis. In the event of a force majeure affecting Seller, Seller may apportion its available supply of such Products among its purchasers including its own departments, divisions and affiliates on any basis Seller reasonably considers equitable without incurring any liability. When the delivery of Products has been prevented or delayed by any of the above causes, the quantity affected will be deducted from the amount required to be supplied hereunder with no obligation to make up that quantity. The provisions of this paragraph will not be available to either party who fails to use reasonable diligence to remedy the situation and remove the cause in an adequate manner and with all reasonable dispatch. The requirement that any force majeure be remedied with all reasonable dispatch will not require the settlement of strikes or labor controversies by acceding to the demands of the opposing party or parties. Notwithstanding the foregoing, Buyer will not be relieved of the obligation to pay for Products, title to which has passed to Buyer.
12. **WAIVER:** Waiver by either party of any breach, or failure to enforce any of these terms and conditions of sale at any time will not in any way affect, limit or waive the right of that party thereafter to enforce these terms and conditions of sale.
13. **INCONSISTENT TERMS:** These Terms and Conditions shall govern over conflicting terms on any Purchase Order.
14. **CHOICE OF LAW:** These Terms and Conditions shall be governed by, and interpreted in accordance with, the laws of the State of Connecticut, without regard to conflicts of law principles that would require the application of any other law. FOR THE AVOIDANCE OF DOUBT, THE PROVISIONS OF THE UNITED NATIONS CONVENTION ON CONTRACTS FOR THE INTERNATIONAL SALE OF GOODS SHALL NOT APPLY. THE PARTIES AGREE TO SUBMIT TO THE JURISDICTION OF THE STATE AND FEDERAL COURTS LOCATED IN NEW HAVEN, CONNECTICUT WITH REGARD TO ANY ACTION RELATING TO THIS CONTRACT.

**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:**

**is engaged as a registered**

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

Wholesaler

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

Retailer

\_\_\_\_\_

Manufacturer

\_\_\_\_\_

Seller (California)

\_\_\_\_\_

Lessor (see notes on page 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:** \_\_\_\_\_

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

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

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:**

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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.