

Confidential Credit Application



Please type or print clearly

☐ New Account

☐ Account Update

Customer #

CO. Name _____ Date _____

Address _____

City _____ State _____ Zip Code _____ Telephone (____) _____

Fax (____) _____ Email _____

Check One

☐ Corporation

☐ Proprietorship

☐ Partnership

Years In Business _____

Federal Tax I.D. # _____

Indicate the Following if Applicable:

Division Of: Name _____ Address _____

Subsidiary Of: Name _____ Address _____

Affiliated With: Name _____ Address _____

Amount Of Credit Desired \$ _____ Projected Annual Purchases From MiCS \$ _____

Name of Owner(s):

1. _____ 2. _____

County _____ County Code _____ SIC Code _____ NAICS _____

Bank Reference

Name _____ Account Number _____

Branch _____ Contact Name _____

Address _____

City _____ State _____ Zip Code _____ Telephone (____) _____

Trade References (currently purchasing from)

Name _____ Address _____

City _____ State _____ Zip Code _____ Telephone (____) _____

Fax Number (____) _____ Email Address _____

Name _____ Address _____

City _____ State _____ Zip Code _____ Telephone (____) _____

Fax Number (____) _____ Email Address _____

Sales Tax Exempt ☐ Yes ☐ No

If yes, a copy of your exemption certificate must be submitted with this form for each state in which goods are to be shipped.

How do you want to receive your invoices?

☐ Email

☐ Fax

☐ Mail

Confirmation Of Information Accuracy And Release Of Authority To Verify

I hereby certify that the information in this credit application is correct. The information included in this credit application is for use by Motion in determining the amount and conditions of credit to be extended. I understand that Motion may also utilize the other sources of credit, which it considers necessary, in making this determination. Further I hereby authorize the bank and trade references listed in this credit application to release the information necessary to assist Motion in establishing a line of credit. I hereby agree that should it become necessary to assign this account to a licensed collection agency or attorney for legal action, all subsequent collection charges and legal fees shall be paid by the applicant.

***Completion of this form does not guarantee credit.**

Signature _____ Date _____

Name _____ Title _____
(please print)

Terms Of This Agreement

Unless we are in receipt of an approved credit application, your orders will only be released on a pre-paid basis.

Order Pending
Check Box

A 1.25% per month (15% per annum) service charge may be payable on past due invoices.

Please establish my terms as

☐ Credit Card

☐ C.O.D.

☐ On Account

Customer Information Sheet



Please type or print clearly

Customer Name: _____ Date: _____

Address: _____ D & B #: _____

_____ County Code: _____

Tax Jurisdiction: _____ Tax Jurisdiction Code: _____ Tax Rate Percent: _____

Purchasing Contact 1: _____ Email: _____

Fax: () - _____ Phone: () - _____ x

Purchasing Contact 2: _____ Email: _____

Fax: () - _____ Phone: () - _____ x

Are purchase orders required?(please circle) Yes No

CFO/Controller: _____ Email: _____

Fax: () - _____ Phone: () - _____ x

Accounts Payable Contact: _____ Email: _____

Fax: () - _____ Phone: () - _____ x

Receiving Contact: _____ Email: _____

Fax: () - _____ Phone: () - _____ x

"Ship to" Locations:

Address: _____ City: _____ State: _____

Address: _____ City: _____ State: _____

For "**Collect Shipments**" please specify your preferred carrier:

Freight Carrier: _____ Account Number: _____

Freight Carrier: _____ Account Number: _____

Please submit a separate sheet for any additional contacts, shipping locations, freight carriers or additional information you feel will help us provide you with the best service possible.

Contact Accounts Receivable: 319.365.0471

1. Acceptance of Purchase Orders

All sales are subject to review and no sales are final until accepted by Motion Conveyance Solutions (MiCS or Motion). Prices on your Purchase Order ("PO") may differ from our current selling prices. In the event prices listed on your PO are not accepted by MiCS the correct prices will be reflected on your PO and faxed back to you for your approval. To continue processing your order we must receive a return fax of the PO confirming the corrected pricing.

2. Pricing

Prices are exclusive of all federal, state, or local taxes. The Buyer shall pay all taxes applicable to products purchased, or in lieu thereof. Buyer shall provide MiCS with a tax exemption certificate acceptable to tax authorities for each state in which goods are to be shipped. Unless otherwise agreed upon and clearly stated on the quote or acknowledgment, prices do not include shipping costs.

3. Delivery

Delivery dates shall be subject to and contingent upon timely receipt of PO by MiCS, together with Buyer credit qualifications. MiCS shall not be liable for failure to meet any promised delivery date due to credit qualification delays, force majeure, work stoppages, strikes, component unavailability, delays by component vendors, delay or default of common carrier or any unforeseeable event or circumstance.

4. Discrepancy / Failed Delivery Claims

The Buyer should file all claims for damage or shortages with the carrier handling the shipment. Claims stemming from discrepancies between invoice descriptions or quantities and actual product received by the Buyer due to an alleged error by MiCS must be made in writing within thirty (30) days of invoice date. Any such claim not presented within that time limit will be waived and actual delivery of invoiced items and quantities shall be conclusively presumed.

5. Shipping and Handling

Shipping and handling charges will be calculated from MiCS dock with freight prepaid and added (unless otherwise noted on the PO and agreed upon by MiCS). Products are shipped FOB MiCS dock and risk of loss due to damage or shortage or non-delivery due to carrier fault lies with the Buyer.

6. Limitation of Remedies and Liability

All merchandise manufactured or assembled by MiCS is warranted at the time of shipment to conform to the quantity and type of merchandise described on Customer's purchase order and be free from defects in material and manufacturing (provided such merchandise is properly installed and used only for the intended purpose and under normal service conditions). This warranty shall extend to only the original purchaser of the merchandise.

If a defect or nonconformity should occur, the sole obligation of MiCS shall be either replacement, repair, or at the option of MiCS, a refund of the purchase price, conditioned upon Motion's receipt of written notice of the alleged defect or nonconformity within ten (10) days of customer's receipt of the merchandise and prior to the merchandise having been changed from its original condition (except for reasonable inspection). No claims shall be effective if made after the merchandise has been used or otherwise converted or changed. Upon the expiration of the 10-day time period set forth above, customers shall be deemed to have accepted the merchandise. The final determination of whether merchandise is defective or nonconforming rests with MiCS.

NO OTHER REPRESENTATIONS, GUARANTEES OR WARRANTIES, EXPRESS OR IMPLIED, ARE MADE BY MOTION AND THE FOREGOING WARRANTY IS IN LIEU OF ALL OTHER REPRESENTATIONS AND WARRANTIES, EXPRESS OR IMPLIED, WHICH ARE HEREBY EXPRESSLY DISCLAIMED BY MOTION AND WAIVED BY THE CUSTOMER, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY OR OF FITNESS FOR A PARTICULAR PURPOSE.

AS TO ANY CLAIM OF WHATEVER NATURE ASSERTED AGAINST MOTION THAT IS RELATED TO THE MERCHANDISE, THE REMEDIES OF THE CUSTOMER AND ALL OTHERS CLAIMING UNDER, WITH, OR THROUGH THE CUSTOMER ARE EXPRESSLY LIMITED TO THE FOLLOWING:

- (a) THE SOLE AND EXCLUSIVE REMEDY FOR BREACH OF WARRANTY SHALL BE REPLACEMENT, REPAIR OR REFUND OF THE PURCHASE PRICE AS DESCRIBED ABOVE.
- (b) THE LIMIT OF MOTION'S LIABILITY TO CUSTOMER OR OTHERS WITH RESPECT TO THE MERCHANDISE, REGARDLESS OF THE FORM OF THE CLAIM OR CAUSE OF ACTION (WHETHER BASED IN CONTRACT, WARRANTY, INFRINGEMENT, NEGLIGENCE, STRICT OR PRODUCT LIABILITY, FAILURE TO WARN, OTHER TORT OR OTHERWISE) SHALL BE THE PURCHASE PRICE OF THE SPECIFIC MERCHANDISE GIVING RISE TO THE CLAIM OR CAUSE OF ACTION.

(c) CUSTOMER AGREES THAT IN NO EVENT SHALL MOTION, ITS OFFICERS, MANAGERS, EMPLOYEES OR OWNERS BE LIABLE TO CUSTOMER OR ANY OTHER PARTY FOR MANUFACTURING OR PROCESSING COSTS; LOST PROFITS OR GOODWILL; ANY OTHER SPECIAL, INCIDENTAL, CONSEQUENTIAL, INDIRECT, EXEMPLARY AND/OR PUNITIVE DAMAGES, WHETHER SUCH DAMAGES ARE BASED UPON WARRANTY, NEGLIGENCE, TORT, OR OTHERWISE, AND EVEN IF MOTION WAS ADVISED OF THE POSSIBILITY OF SUCH DAMAGES; OR FOR ANY CLAIM BY ANY THIRD PARTY.

(d) MOTION SHALL NOT BE LIABLE FOR AND CUSTOMER ASSUMES ALL RESPONSIBILITY FOR ALL PERSONAL INJURY AND PROPERTY DAMAGE RESULTING FROM THE HANDLING, POSSESSION OR USE OF THE MERCHANDISE.

8. Contract

This document is the exclusive source for defining the contract for the sale of goods from MiCS to you. This contract incorporates by reference the description and quantity of goods contained in your purchase order, after MiCS has accepted it. This contract incorporates by reference the prices for goods contained in our most recent price data or as written on your PO and accepted by us. This contract excludes all other documents, any other terms and conditions from your PO, and any conversations, negotiations, representations, or communications whether from us or any other party. If any part of this contract is found by any Court to be void or unenforceable, the remaining portions of the contract will continue to be valid and enforceable.

9. Consent to Iowa law and jurisdiction

If there is any legal dispute arising from this sale of goods, the matter will be governed by the laws of the State of Iowa. You agree that the U.S. or Iowa courts located in Linn County has exclusive jurisdiction over any disputes arising from the sale of goods herein.

10. Indemnification

You agree to hold harmless, defend and indemnify MiCS from and against any and all claims by any third party (including without limitation your employees, customers, visitors, or agents) arising from the goods sold herein. This indemnity agreement is binding even if the third party claims that MiCS was negligent or that its goods were defective.

11. Returned Material

In the event of Buyer ordering error, material may be returned for credit toward purchases of other MiCS products less a twenty percent (20%) handling charge for restocking. Fabricated and Special order items ARE NOT RETURNABLE. No credit will be issued for return of goods older than sixty (60) days (from the date of shipment) or for products not returned in their original unopened factory package. A "Return Material Authorization" (RMA) number and package specific return-shipping instructions must be obtained from the MiCS Customer Service Department before any material may be returned. Unauthorized returns may result in the product being refused and returned, or accepted with a twenty percent (20%) restocking fee or \$100.00 transaction charge, whichever is greater. If product is not authorized for return with an MiCS RMA and routed through an approved carrier, the supplier may be back charged for excess freight costs incurred plus a \$150.00 Service Fee.

12. Change of Buyer's Name, Address or Reorganization

Buyer hereby agrees to notify MiCS Credit Department in writing of any changes of name or address of any corporate reorganization or change of ownership, which may affect the information on your Credit Application.

13. Payment Terms

Payment terms are noted on each invoice. Accounts over 30 days past due may cause current orders to be put on credit hold, which is likely to create delivery delays. Delinquent accounts may be subject to an interest charge of 1.25% (or the maximum rate allowable by applicable law) per month. Delinquent account balances over 60 days past due are subject to being placed for collection and Buyer agrees to pay all expenses incurred, including collection fees, court costs and reasonable attorney's fees.

14. Alterations of Terms and Conditions

No alteration or waiver of the terms and conditions contained herein shall be effective unless authorized in writing and signed by a corporate officer of MiCS. In the event Buyer submits a PO with terms that are in conflict with the MiCS terms and conditions of sale, the terms and conditions of MiCS shall prevail.

15. Term Buyer

As used in this contract, the term "you" shall be equivalent to "Buyer". Additionally the term "your" shall be equivalent to "Buyer's".

I agree to the above stated terms and conditions of sale.

Name (please print) _____

Title _____

Signature _____

Date _____

UNIFORM SALES & USE TAX RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales/use tax, subject to the instructions and notes on pages 2—6. The issuing Buyer and the recipient Seller 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. This form was revised as of February 4, 2022.

Issued to Seller: _____

Address: _____

I certify that:

Name of Firm (Buyer): _____

Address: _____

is engaged or is registered as a

☐ Wholesaler

☐ Retailer

☐ Manufacturer

☐ Seller

☐ Lessor (see notes on pages 2—4)

☐ Other (Specify) _____

and is registered for sales/use tax with the below-listed states and cities within which Seller would deliver purchases to Buyer 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. Buyer is in the business of wholesaling, retailing, manufacturing, leasing (renting), or selling 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 ¹		NE	
AR		NV ¹⁹	
AZ ²		NJ	
CA ³		NM ^{4,20}	
CO ^{4,5}		NC ²¹	
CT ⁶		ND	
FL ⁷		OH ²²	
GA ⁸		OK ²³	
HI ^{4,9}		PA ²⁴	
ID ¹⁰		RI ²⁵	
IL ^{4,11}		SC	
IA		SD ²⁶	
KS ¹²		TN ²⁷	
KY ¹³		TX ²⁸	
ME ¹⁴		UT	
MD ¹⁵		VT ²⁹	
MI ¹⁶		WA ³⁰	
MN ¹⁷		WI ³¹	
MO ¹⁸			

I further certify that if any property or service so purchased tax-free is used or consumed by Buyer so as to make it subject to sales/use tax, Buyer 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 Buyer may hereafter give to Seller, unless otherwise specified, and shall be valid until canceled by Buyer 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, or other authorized signer of Buyer)

Title: _____

Date: _____

INSTRUCTIONS

In order to comply with state and local sales tax law requirements, the Seller must have in its files a properly completed 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.

Generally, a Buyer must be registered as a retailer for sales/use tax in states where the Buyer has sales/use tax nexus. The sales/use tax registration number(s) should be entered on this certificate. A Buyer has sales/use tax nexus in a state if the Buyer has physical presence in that state or has made sufficient sales to customers in that state to have sales/use tax economic nexus. The threshold of sales activity needed to establish sales/use tax economic nexus may differ by state. If the Buyer is entitled to claim a resale sales tax exemption or exclusion, the Buyer should complete the certificate and send it to the Seller at the time of purchase or as soon thereafter as possible. If the Buyer purchases tax free for a reason other than resale, ingredient or component exemption, the Buyer cannot use this form and must provide to the Seller the proper state exemption certificate for that specific exemption.

Caution:

Misuse of this certificate by Buyer, Seller, lessor, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue or accept 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. Colorado: Sellers should review 1 Code Colo. Regs. 201-1, Rule 39-26-105-3 (Documenting Exempt Sales) prior to accepting this form. The Colorado Department of Revenue collects and administers the state sales and use taxes and the sales and use taxes of certain cities, counties, and special districts (see department publication DR 1002). Use of this form (along with the other documentation required by department rule) is acceptable for taxes administered by the Colorado Department of Revenue. This form may not be accepted by self-collecting Colorado home-rule cities. Sellers are advised to contact those cities directly for further instruction.
6. 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. The good faith of the seller will be questioned if it has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property, as, for example, knowledge that the purchaser of particular merchandise (or service) is not engaged in the business of selling that kind of merchandise (or service).
7. Florida: Allows the Multistate Tax Commission's Uniform Sales and Use Tax Resale Certificate – Multijurisdiction 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, or by calling 877-357-3725, and entering the purchaser's Florida *Annual Resale Certificate* number.

8. Georgia: a) 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.
- b) The certificate relieves the seller from the burden of proof on sales for resale if the seller acquires from the purchaser a properly completed certificate, taken in good faith, from a purchaser who:
- (i) Is engaged in the business of selling tangible personal property;
 - (ii) Has a valid sales tax registration number at the time of purchase and has listed his or her sales tax number on the certificate; and
 - (iii) At the time of purchasing the tangible personal property, the seller has no reason to believe that the purchaser does not intend to resell it in his or her regular course of business.
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. Idaho: 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 complies with Idaho Code Section 63-3622(c).
11. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405 (Seller's Responsibility to Obtain Certificates of Resale and Requirements for Certificates of Resale). Illinois does not have an exemption for sales of property for subsequent lease or rental, except as follows: (i) a motor vehicle that is used for automobile renting subject to the Automobile Renting Occupation and Use tax Act (35 ILCS 120/2-5(7)) and (ii) merchandise that the purchaser certifies is purchased to be rented subject to the Rental Purchase Agreement Occupation and Use Tax Act (35 ILCS 120/2-5(43)). Buyers purchasing items for lease or rental that meet either of these two exceptions should not use this Uniform Sales and Use Tax Resale Certificate, but instead must provide to Sellers proof of registration for the Automobile Renting Occupation and Use Tax or the Rental Purchase Agreement Occupation and Use Tax, as appropriate, and, in the case of the Rental Purchase Agreement Occupation and Use Tax, should use Form ST-261 (Exemption Certificate for Property Subject to Rental Purchase Agreement Tax). The use of this certificate for claiming resale purchases of services does not 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.

12. Kansas: Purchaser must enter a valid Kansas Registration Number issued by the Kansas Department of Revenue. Exemption certificates must be obtained from the purchaser at the time of the sale, but no later than 90 days subsequent to the date of sale. This resale certificate may only be used as a resale exemption certificate or ingredient or component part exemption certificate. This resale certificate may not be used by contractors to purchase materials without sales tax. This resale certificate may not be used by Manufacturing Companies to purchase machinery and equipment without sales tax. See Kansas Certificate ST-201. This resale certificate need not be renewed or updated when there is a recurring business relationship between the buyer and seller. A recurring business relationship exists when a period of no more than 12 months elapses between sales transactions. This resale certificate cannot be used by contractors to purchase labor services from other contractors without tax.
13. Kentucky: a) Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of admissions.

- 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.
- 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.

14. Maine: This state does not have an exemption for sales of property for subsequent lease or rental. This certificate is not valid for use by manufacturers purchasing tangible personal property that becomes an ingredient or component part of a product manufactured by the manufacturer. Please use Maine's Industrial Users Exemption Certificate (ST-A-117).

15. Maryland: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Md Tax – Gen § 11-408(b). All claims for the resale exclusion, even those made with this certificate, must include the Buyer's Maryland sales and use tax registration number. Certificates without a Maryland sales and use tax registration number will not be honored by the State. However, in lieu of a sale and use tax registration number, sellers 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 sales and use tax registration numbers, exemptions, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.gov.

16. Michigan: Blanket certificates are effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. A seller who receives and maintains a record of a properly completed certificate is not generally liable for sales or use tax on the transaction, even if a purchaser improperly claims an exemption. There are certain limited situations in which a seller can be liable for the tax, such as those involving fraud on the part of the seller. For more information, see revenue Administrative Bulletin (RAB) 2016-14.

17. Minnesota: Purchaser's Minnesota tax identification number should be inserted into the row labeled "MN" in the state chart on page 1. If purchaser does not have a Minnesota tax identification number, the following are acceptable:

Purchaser's tax identification number issued by a state other than Minnesota and the name of the state;

Purchaser's federal Employer identification Number;

The number of Purchaser's valid state-issued driver's license, or a valid state-issued identification number, along with the state of issue.

Purchaser must identify purchaser's type of business using Minnesota's business-type coding system. Check the correct box near the top of page 1. If you check the box labeled "Other," provide the appropriate Minnesota business code in the space following the "Other" check box. You can find a list of Minnesota business codes on the Minnesota exemption certificate (Form ST3).

Purchaser must update the certificate data, as necessary, if this certificate is to be used as a blanket exemption certificate for continuing future purchases.

Note that Minnesota 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. To claim an exemption other than resale, use the Minnesota exemption certificate (Form ST3) or the Streamlined Sales Tax Governing Board exemption certificate (Form F0003).

18. 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.

19. Nevada: 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 NRS 372.165, NRS 372.170, NRS 372.175 and NRS 372.180 regarding sales tax, and NRS 372.235, NRS 372.240 and NRS 372.245 regarding use tax.
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.
d) A valid resale certificate is typically effective until the issuer revokes the certificate, but periodic renewal of the certificate is recommended.
e) Contractors are generally considered consumers of tangible personal property pursuant to NAC 372.200 and are unable and should not use this certificate, and Sellers should not accept it from a contractor.

20. 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.
21. 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.
22. 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) If no certificate is provided or obtained from the buyer at the time of the sale or within ninety days after the date on which such sale is consummated, it shall be presumed that the tax applies.
23. 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 within ninety (90) days subsequent to the date of sale and must accept the documentation in good faith. The specific documentation required under OAC 710:65-7-6 is: Written certification containing the purchaser's name, address, type of business, sales tax permit number, and the signature of the purchaser. OAC 710:65-7-8.
- 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.
24. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate subject to the provisions of 61 PA Code §32.3. The buyer should enter their eight-digit Pennsylvania Sales and Use Tax license number. If the buyer does not have a Pennsylvania Sales and Use Tax license number, they must provide an explanation as to why they are not licensed.
25. 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.
26. 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.
27. Tennessee: Third-Party drop shipment – A seller registered in Tennessee, who sells to an unregistered out-of-state retailer but delivers the product in Tennessee to the retailer's customer who is a consumer, must charge the sales tax on the sale to the out-of-state retailer unless the out-of-state retailer provides the seller with a resale exemption certificate that includes a Tennessee resale number.
- Any tangible personal property or other taxable item or service purchased without the payment of tax upon this resale certificate that is used or consumed in any manner by the buyer, or is given away, must be reported and the tax paid directly to the Tennessee Department of Revenue.
28. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.

29. Vermont: The reseller must be registered to collect Vermont sales tax. Vermont allows this certificate to be used to claim a resale exemption for goods only, not component parts to a service. It is not to be used by contractors. Vermont's manufacturing exemption is limited to property consumed in the manufacturing process, used directly and exclusively in the manufacturing process, or packaging or shipping materials for use by a manufacturer or wholesale distributor. Any other uses and the use for any other exemptions is not permitted.

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.

30. Washington: Buyer acknowledges that in addition to the amount of tax due, the misuse of this form may result in interest and penalties being imposed by law.
31. 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.