

## Credit Application & Agreement

Terms Requested:  Net 20  Wire Transfer/Pre-Pay  Credit Card

Legal Name of Company \_\_\_\_\_

Trade Name (dba): \_\_\_\_\_

EIN: \_\_\_\_\_

Billing/Mailing Address: \_\_\_\_\_

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

Phone#: \_\_\_\_\_ Fax#: \_\_\_\_\_ Website URL: \_\_\_\_\_

Time at Address: \_\_\_\_\_  Rent  Own

Dun & Bradstreet #: \_\_\_\_\_ Years In Business: \_\_\_\_\_ Tax Exempt #: \_\_\_\_\_

Type of Business:  Corporation  Proprietorship  Partnership  Non-Profit  
 LLC

Nature of Business: \_\_\_\_\_ Business Operated from:  Comm. Bldg.  Home

Person To Contact for Payment: \_\_\_\_\_ Email: \_\_\_\_\_

Person To Contact for Shipping Notification: \_\_\_\_\_ Email: \_\_\_\_\_

Annual Sales Volume: \$ \_\_\_\_\_ Credit Line Requested: \$ \_\_\_\_\_

### CREDIT CARD AUTHORIZATION: (must be filled out in full for credit card processing)

Credit Card #: \_\_\_\_\_ Exp. Date \_\_\_\_/\_\_\_\_/\_\_\_\_  Visa  Master Card

Is this card also used as a Debit card?  Yes  No

Credit Card Billing Address: \_\_\_\_\_ Vcode: \_\_\_\_\_

\* Prices advertised are for approved credit customers with terms. Credit Card and other payment methods will incur additional charges.

I am the authorized signer on the above card and hereby give DCS permission to bill the credit card when verbally requested:

Name on Card: \_\_\_\_\_ Signed: \_\_\_\_\_

Principals:  
Name and Title: \_\_\_\_\_

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

**Credit Application & Agreement**

**BANK INFORMATION:**

Bank Name: \_\_\_\_\_ Contact: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Account#: \_\_\_\_\_ Phone#: \_\_\_\_\_ 2<sup>nd</sup> Account or Loan: \_\_\_\_\_

**TRADE INFORMATION:**

1. Company: \_\_\_\_\_ Account #: \_\_\_\_\_ Credit Limit:\$ \_\_\_\_\_  
Address: \_\_\_\_\_ Contact: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
2. Company: \_\_\_\_\_ Account #: \_\_\_\_\_ Credit Limit:\$ \_\_\_\_\_  
Address: \_\_\_\_\_ Contact: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
3. Company: \_\_\_\_\_ Account#: \_\_\_\_\_ Credit Limit:\$ \_\_\_\_\_  
Address: \_\_\_\_\_ Contact: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

This credit application and agreement is submitted by the undersigned (hereafter Customer) to DCS (hereafter DCS), to obtain trade credit. Customer agrees to make payment in full to DCS for all amounts due according to DCS's invoice(s). Customer also agrees to pay DCS as interest, an amount equal to 1.5% per month, or the maximum provided by law (whichever is less) for invoice amounts that are past due. Should customer default in any such payment(s), DCS shall have the right, without notice to Customer, to declare all invoice amounts immediately due and payable. In the event DCS should commence any action or actions, or otherwise seek to enforce this agreement against Customer or any Guarantor, Customer agrees to pay reasonable attorney(s) fees, court and other expenses incurred by DCS, whether or not suit is filed. Guarantor and customer acknowledge that all payments due hereunder are required to be made to DCS at DCS's above stated address in Washtenaw County, Michigan, and guarantor and customer further acknowledge that an appropriate forum for litigation with respect to the enforcement of this Credit Application & Agreement shall be in courts of competent jurisdiction in Washtenaw County, Michigan. All parties agree that such courts are reasonably convenient forums in which to adjudicate disputes relative to this Credit Application & Agreement. This agreement is not transferable or assignable without prior written consent of DCS. This agreement shall become effective upon acceptance by DCS. Customer agrees that all sales shall be governed by DCS's Standard Terms and Conditions of Sale, as stated on the invoice and shown in DCS's catalog, unless DCS and Customer have executed a separate agreement which specifically supersedes and replaces those terms and conditions.

In signing this document customer gives consent to continue receiving promotional faxes from DCS. In the event that customer does not want to receive promotional faxes from DCS please indicate that on this document before sending back to DCS.

Customer acknowledges receipt of and accepts all policies stated in DCS Terms and Conditions of Sale document. Customer and Customer's authorized representative signing this agreement hereby represent and warrant that the information provided in this application and in any and all additional documents, financial statements or other information furnished by Customer to DCS is true and correct in all material respects and contains all information necessary so that this application is not materially misleading. Customer acknowledges that DCS is relying on the accuracy of the information provided by Customer. Customer hereby grants DCS a security interest in any and all goods purchased by Customer from DCS to secure any and all obligations of Customer to DCS, including but not limited to any obligation of payment. Customer agrees to execute any additional documents necessary to perfect or continue any security interest related to this application. Customer agrees to adhere to the credit service policies and procedures established from time to time by DCS.

Dated at: \_\_\_\_\_, at of this \_\_\_\_\_ Day of \_\_\_\_\_, 20\_\_\_\_.

Signed by: \_\_\_\_\_, Name/Title: \_\_\_\_\_

Dated at: \_\_\_\_\_, at of this \_\_\_\_\_ Day of \_\_\_\_\_, 20\_\_\_\_.

Signed by: \_\_\_\_\_, Name/Title: \_\_\_\_\_



# Personal Guaranty

I \_\_\_\_\_ residing at \_\_\_\_\_

I \_\_\_\_\_ residing at \_\_\_\_\_

I \_\_\_\_\_ residing at \_\_\_\_\_

For and in consideration of DCS (hereafter DCS) extending at my request to \_\_\_\_\_ (hereafter Customer), hereby personally guarantee the payment to DCS in the state of Michigan of any obligation of customer I hereby agree to bind myself to pay DCS on demand any sum which may become due to DCS by customer, whenever customer shall fail to pay the same. Further, I hereby subordinate any indebtedness of customer which it may have to me to the indebtedness of customer owed to DCS. Guarantor agrees to so pay and perform in accordance with the terms of the indebtedness and other contracts between customer and DCS, without requiring DCS to exercise, pursue or enforce any right or remedy DCS has against customer, any co-guarantor (whether hereunder or under a separate instrument) or any other party. Guarantor hereby consents that from time to time DCS may, without notice to Guarantor and without affecting any liability of Guarantor, (a) exchange, release, sell (by foreclosure or otherwise), consent to the transfer of, apply or otherwise deal with any collateral for repayment of the indebtedness at the election of DCS, (b) refinance, extend, renew or accelerate the indebtedness or other obligations in whole or in part, (c) waive or fail to enforce any of its rights under any instruments evidencing, relating to or securing the indebtedness, or other obligations, or (d) settle, release (by operation of law or otherwise), compound, compromise, collect or liquidate, in any manner, any of the indebtedness or other obligations, or any indebtedness of any co-guarantor (whether hereunder or under a separate instrument) or any other party.

Guarantor acknowledges that all payments due here under are required to be made to DCS at DCS's above stated address in Washtenaw County, Michigan, and Guarantor acknowledges that all payments due here under are required to be made to DCS at DCS's above stated address in Washtenaw County, Michigan, and guarantor further acknowledges that an appropriate forum for litigation with respect to the enforcement of this Personal Guaranty shall be in courts of competent jurisdiction in Washtenaw County, Michigan. All parties agree that such courts are reasonably convenient forums in which to adjudicate disputes relative to this Personal Guaranty. Notwithstanding the place of residence of guarantor or the place of execution of this personal guaranty, the laws of the State of Michigan shall control the construction, interpretation and enforcement of this Personal Guaranty and all matters related to this Personal Guaranty, without application or reference to conflict of laws provisions.

It is understood that this Personal Guaranty is a general, continuing absolute, unconditional and irrevocable guarantee and indemnity for such indebtedness of customer, is enforceable by DCS, its successors and assigns, and is binding upon guarantor and guarantor's heirs and assigns and shall inure to the benefit of DCS's successors and assigns. Guarantor hereby waives notice of default, non-payment and notice hereof and consent to any modification or renewal of the indebtedness hereby guaranteed. If more than one person shall execute this Personal Guaranty, the singular shall include the plural and the terms "undersigned" and "Guarantor" shall mean all persons signing this Personal Guaranty, and each of them shall be jointly and severally obligated hereunder. All of DCS's rights and remedies hereunder are cumulative and not alternative.

EACH PARTY HEREBY WAIVES TRIAL BY JURY IN ANY ACTION, PROCEEDING, CLAIM, OR COUNTER CLAIM BROUGHT BY EITHER PARTY IN CONNECTION WITH ANY MATTER ARISING OUT OF OR IN ANY WAY CONNECTED WITH THIS PERSONAL GUARANTY OR THE RELATIONSHIP OF DCS AND GUARANTOR HEREUNDER.

It is understood by guarantor that any defaults, failure to pay when due or credit experience on the part of guarantor may be reported by DCS to a consumer credit reporting agency.

**The undersigned guarantor, recognizing that his or her individual credit history may be a necessary factor in the evaluation of this Personal Guaranty, hereby consents to and authorizes the use of a consumer credit report on the undersigned Guarantor, by DCS as a business credit grantor, from time to time as may be needed, in the credit evaluation process.**

Witness \_\_\_\_\_ Guarantor \_\_\_\_\_  
Print Name: \_\_\_\_\_ ("Guarantor")  
SS#: \_\_\_\_\_  
Home Addr: \_\_\_\_\_  
Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Witness \_\_\_\_\_ Guarantor \_\_\_\_\_  
Print Name: \_\_\_\_\_ ("Guarantor")  
SS#: \_\_\_\_\_  
Home Addr: \_\_\_\_\_  
Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

### **Small Orders**

Orders under \$100 will be charged small order fee of \$5.00. Preferred small order shipping method is United States Postal Service.

### **Freight Policy**

All items are shipped F.O.B DCS. Title to the goods and risk of loss and damage passes to the customer at the F.O.B.point.

Orders will be billed based on zone rates. Any contracted freight programs only apply to the local warehouse closest to the intended ship to location. All orders over 100lbs. ship via best ground service and are charged carrier rates, accessorial, and applicable handling charges.

### **Order Cancellations**

Orders are processed immediately to insure same-day shipping, changes or cancellations cannot be made.

### **Additional Order Fees**

DCS reserves the right to pass through any charges imposed on DCS by our Parcel carriers associated with, but not limited to, address corrections, refused orders, undeliverable orders, and/or residential delivery fees.

### **Special Orders**

Shipments on special order, non-stock, or discontinued items cannot be cancelled or returned.

### **Back Ordered Items**

Items backordered will ship as soon as they become available and may ship without notice. Freight charges will be assessed on all backordered items.

### **DCS Shipping Errors**

We apologize for any shipping errors caused by DCS, and will gladly take product back, as long as claims are made within five working days of delivery of goods.

### **Customer Ordering Errors**

DCS will take back product ordered in error, but a 20% restocking fee will be charged for this service. Returns must be in original packaging and factory sealed where applicable. If product is not received in resalable condition it will be sent back at your expense.

### **Payment Terms**

DCS reserves the right to refuse to sell to any persons or firms.

DCS offers qualified dealers an appropriate line of credit after approval. In addition we offer other methods of payment as follows:

1. Net 20 Days – Upon credit approval, terms are Net 20 days from the date of the invoice.
2. Prepaid – DCS accepts Visa or Master Card.

DCS reserves the right to withhold lines of open credit, determined by experience, record of trade payment, financial condition, amount of credit needed, etc. Depending on these factors, DCS may require current financial information and/or require personal guarantee, particularly if information is not available through available resources (i.e. Dun & Bradstreet)

Open account privileges may be suspended if invoices for any month are not paid when due within published terms, and subsequent orders will be held until the account balance is reduced to current status.

Returned checks will be assessed a \$30 bank charge

Bill Pay:                      Remit Address  
DCS  
4435 Concourse Dr  
Ann Arbor, MI 48108

### **Damaged Orders**

Damaged product accepted by customers will be the sole responsibility of the customer. Customer will be responsible for filing a freight claim with carrier.

All returns (defective or otherwise) must have an approved Return Authorization number (RA#).

Empties: Products returned and determined to be empty (ie fully used) will be denied credit or result in a charge back.

Only products originally sold by DCS and listed on the RMA are eligible for credit. Altered, unauthorized, or non-DCS products are not eligible for credit and will be disposed of. Customers are responsible for ensuring that only authorized products are returned under an RA#.

### Aftermarket Returns

1-year warranty on toner, copier, and inkjet cartridges for all aftermarket brands. Damaged items must be reported immediately upon receipt and the damage must be noted on the carrier's paperwork.

### Non-Defective Returns

Sales are final on special-order items and cannot be canceled or returned. All other returns must be in original packaging and factory-sealed where applicable. Products not received in resalable condition will not be eligible for credit and may be disposed of.

All qualifying OEM returns must be shipped within 30 days of original invoice.

Returns are subject to a minimum of 20% restocking fee.

### Defective OEM – Supplies

Copier Toner Supplies: All products are checked and in stable condition before shipping and are therefore not returnable. All sales are final.

The following manufacturers must be contacted directly for credit/replacement of defective product:

Brother	800-284-4329	Ricoh	800-882-4858
Epson	800-533-3731	Sharp	800-237-4277
Lexmark	800-539-6275	Canon USA	800-828-4040
Dell	877-766-3355	Panasonic	800-346-4768
Samsung	877-873-7279	Xerox	800-275-9376
Okidata	800-654-3282		

### Defective OEM – Printers and Other Equipment

If the equipment fails to operate after removing from the box, contact the manufacturer's technical support toll free number listed in the instruction manual and warranty registration card, or go to the following websites:

www.brother-usa.com, www.epson.com, www.usa.canon.com, www.lexmark.com, www.okidata.com, www.samsung.com, www.xerox.com, www.kyoceradocumentsolutions.com. Provide the model and serial numbers. The manufacturer will provide details on next steps.

### Obtaining a Return Authorization Number

These steps pertain to ANY and ALL returns.

1. Go to <http://www.dcsbiz.com/>
2. Go to the Request RMA link, located at the bottom of the home page.
3. Read details regarding our RMA process.
4. Go to the Click Here link, located at the bottom of the RMA Request Form.
5. Fill out the form completely and click Submit.
6. Your request is sent to our returns department
7. Our return department will issue an RA# by email within 2 business days.

If issues arise, contact your Sales Rep at 800-766-5400.

### Preparing Return for Shipment

1. Write RA# on outside of each shipping carton. Do not write on the outside of the product packaging.
2. Any shipment arriving without an RA# will be refused.
3. All returns must be shipped freight pre-paid
4. If eligible for a prepaid label, please ensure all packages weigh under 50 lbs and shipping cartons do not exceed 20x20x20 or size totaling more than 10,300 cubic inches (LxWxH). Oversized shipments will incur an additional \$300-\$900 carrier fee depending on originating zone. If additional labels are needed, please request them.
5. For proper evaluation, please package all items securely. Credit cannot be issued for products damaged due to inadequate packaging, including items shipped without protective material or packed in direct contact with one another.



## UNIFORM SALES & USE TAX CERTIFICATE-MULTIJURISDICTION

PLEASE NOTE: This form is not valid for the following States: DC, IN, LA, MA, MS, NY, VA, WV, and WY.  
Please request additional forms by emailing [salescertificate@dcsbiz.com](mailto:salescertificate@dcsbiz.com)

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: **Diversified Computer Supplies, Inc. 4435 Concourse Drive Ann Arbor, MI 48108**

I certify that:

Legal Name of Business:	Trade Name: D/B/A		
Street Address:	City:	State:	Zip:

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: All computer related equipment

State	State Registration, Sellers Permit, or ID Number of Purchaser	State	State Registration, Sellers Permit, or ID Number of Purchaser	State	State Registration, Sellers Permit, or ID Number of Purchaser
AK	No Sales Tax	KY 10		NY	State Form ST-120 Required
AL 1		LA	Signed State Form R-1064 Required	OH 19	
AR		MA	State Form ST-4 Required	OK 20	
AZ 2		MD 12		OR	No Sales Tax
CA 3		ME 11		PA 21	
CO 4		MI 13		RI 22	
CT 5		MN 14		SC	
DC	State Form OTR-368 Required	MO 15		SD 23	
DE	No Sales Tax	MS	Permit must be attached	TN	
FL 6	Current Year Annual Certificate	MT	No Sales Tax	TX 24	
GA 7		NC 18		UT	
HI 4,8		ND		VA	State Form ST-10 Required
IA		NE 16		VT	
ID		NH	No Sales Tax	WA	Reseller permit must be attached
IL 4,9		NM 4,17	Nontaxable Transaction Certificate	WI 26	
IN	State Form ST-105 Required	NV		WV	SSTA Form Required
KS		NJ		WY	SSTA Form Required

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 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, Corporate Officer, or other Authorized Signer)

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

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

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



## UNIFORM SALES & USE TAX CERTIFICATE-MULTIJURISDICTION

### 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. 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.
7. 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.
8. 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.

9. 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.

10. 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.
11. Maine: This state does not have an exemption for sales of property for subsequent lease or rental.
12. 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).
13. 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.
14. 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.
15. 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.
16. Nebraska: A blanket certificate is valid for 3 years from the date of issuance.
17. 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.
18. 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.

19. 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
20. 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.

21. 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.
22. 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.
23. 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.
24. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.
25. 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.
26. 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.