

# **Western Integrated Technologies**

**MECHANICAL • FLUID POWER SYSTEMS • ELECTRICAL**



## **NEW CUSTOMER FORMS**

**Please read the WIT Standard Terms and Conditions and complete the**

1. **WIT Credit Application**-Please either fill out the WIT Credit Application attached to this page or use your own application (please ensure it has all required information on it).
2. **New Customer Terms and Agreement**-You can save time by filling out the New Customer Terms and Agreement at the same time as your credit application.
3. **Resale Permit**
  - For companies located in Washington-Please fax a copy of your Reseller permit (provided by Washington State Department of Revenue). Without the Reseller we are required to charge you sales tax.
  - For companies located in Idaho, Oregon, California, Colorado and Utah-Please fax a copy of your states resale permit or a completed copy of the Uniform Sales and Use Certificate (attached to this document)
  - For companies located in all other states-no additional paperwork is required

# Western Integrated Technologies Standard Terms and Conditions of Sale

- 1. Terms and Conditions of Sale:** All descriptions, quotations, proposals, offers, acknowledgements, acceptances and sales of Seller's products are subject to and shall be governed by the terms and conditions stated herein. Buyer's acceptance of any offer to sell is limited to these terms and conditions. Any terms or conditions in addition to, or inconsistent with those stated herein, proposed by Buyer in any acceptance of an offer by Seller, are hereby objected to. No such additional, different or inconsistent terms and conditions shall become part of the contract between Buyer and Seller unless expressly accepted in writing by Seller. Seller's acceptance of any offer to purchase by Buyer is expressly conditional upon Buyer's assent to all the terms and conditions stated herein, including any terms in addition to, or inconsistent with those contained in Buyer's offer. Acceptance of Seller's products shall in all events constitute such assent.
- 2. Payment:** Payment shall be made by Buyer net 30 days from the date of delivery of the items purchased hereunder. Western Integrated Technologies reserves the right to charge interest on all past due amounts. Any claims by Buyer for omissions or shortages in a shipment shall be waived unless Seller receives notice, thereof within 10 days after Buyer's receipt of the shipment.
- 3. Delivery:** Unless otherwise provided on the face hereof, delivery shall be made F.O.B. Seller's plant. Regardless of the method of delivery, however, risk of loss shall pass to Buyer upon Seller's delivery to a carrier. Any delivery dates shown are approximate only and Seller shall have no liability for any delays in delivery.
- 4. Warranty:** Seller warrants that the items sold hereunder shall be free from defects in material or workmanship for a period of 12 months from the date of shipment to Buyer. **THIS WARRANTY COMPRISES THE SOLE AND ENTIRE WARRANTY PERTAINING TO ITEMS PROVIDED HEREUNDER. SELLER MAKES NO OTHER WARRANTY, GUARANTEE, OR REPRESENTATION OF ANY KIND WHATSOEVER. ALL OTHER WARRANTIES, INCLUDING BUT NOT LIMITED TO, MERCHANTABILITY AND FITNESS FOR PURPOSE, WHETHER EXPRESS, IMPLIED, OR ARISING BY OPERATION OF LAW, TRADE, USAGE, OR COURSE OF DEALING ARE HEREBY DISCLAIMED. NOTWITHSTANDING THE FOREGOING, THERE ARE NO WARRANTIES WHATSOEVER ON ITEMS BUILT OR ACQUIRED WHOLLY OR PARTIALLY, TO BUYER'S DESIGNS OR SPECIFICATIONS.**
- 5. Limitation Of Remedy: SELLER'S LIABILITY ARISING FROM OR IN ANY WAY CONNECTED WITH THE ITEMS SOLD ON THIS CONTRACT SHALL BE LIMITED EXCLUSIVELY TO REPAIR OR REPLACEMENT OF THE ITEMS SOLD OR REFUND OF THE PURCHASE PRICE PAID BY BUYER, AT SELLER'S SOLE OPTION. IN NO EVENT SHALL SELLER BE LIABLE FOR ANY INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES OF ANY KIND OR NATURE WHATSOEVER, INCLUDING BUT NOT LIMITED TO LOST PROFITS ARISING FROM OR IN ANY WAY CONNECTED WITH THIS AGREEMENT OR ITEMS SOLD HEREUNDER, WHETHER ALLEGED TO ARISE FROM BREACH OF CONTRACT, EXPRESS OR IMPLIED IN WARRANTY, OR IN TORT, INCLUDING WITHOUT LIMITATION, NEGLIGENCE, FAILURE TO WARN OR STRICT LIABILITY.**
- 6. Changes, Reschedules and Cancellations:** Buyer may request to modify the designs or specifications for the items sold hereunder as well as the quantities and delivery dates thereof, or may request to cancel all or part of this order, however, no such requested modification or cancellation shall become part of the contract between Buyer and Seller unless accepted by Seller in a written amendment to this Agreement. Acceptance of any such requested modification or cancellation shall be at Seller's discretion, and shall be upon such terms and conditions as Seller may require.
- 7. Special Tooling:** A tooling charge may be imposed for any special tooling, including without limitation, dies, fixtures, molds and patterns, acquired to manufacture items sold pursuant to this contract. Such special tooling shall be and remain Seller's property notwithstanding payment of any charges by Buyer. In no event will Buyer acquire any interest in apparatus belonging to Seller which is utilized in the manufacture of the items sold hereunder, even if such apparatus has been specially converted or adapted for such manufacture and notwithstanding any charges paid by Buyer. Unless otherwise agreed, Seller shall have the right to alter, discard or otherwise dispose of any special tooling or other property in its sole discretion at any time.
- 8. Buyer's Property:** Any designs, tools, patterns, materials, drawings, confidential information or equipment furnished by Buyer or any other items which become Buyer's property, may be considered obsolete and may be destroyed by Seller after two (2) consecutive years have elapsed without Buyer placing an order for the items which are manufactured using such property. Seller shall not be responsible for any loss or damage to such property while it is in Seller's possession or control.
- 9. Taxes:** Unless otherwise indicated on the face hereof, all prices and charges are exclusive of excise, sales, use, property, occupational or like taxes which may be imposed by any taxing authority upon the manufacture, sale or delivery of the items sold hereunder. If any such taxes must be paid by Seller, or if Seller is liable for the collection of such tax, the amount thereof shall be in addition to the amounts for the items sold. Buyer agrees to pay all such taxes or to reimburse Seller therefore upon receipt of its invoice. If Buyer claims exemption from any sales, use or other tax imposed by any taxing authority, Buyer shall save Seller harmless from and against any such tax, together with any interest or penalties thereon which may be assessed if the items are held to be taxable.
- 10. Indemnity For Infringement of Intellectual Property Rights:** Seller shall have no liability for infringement of any patents, trademarks, copyrights, trade dress, trade secrets or similar rights except as provided in this Part 10. Seller will defend and indemnify Buyer against allegations of infringement of U.S. patents, U.S. trademarks, copyrights, trade dress and trade secrets (hereinafter 'Intellectual Property Rights'). Seller will defend at its expense and will pay the cost of any settlement or damages awarded in an action brought against Buyer based on an allegation that an item sold pursuant to this contract infringes the Intellectual Property Rights of a third party. Seller's obligation to defend and indemnify Buyer is contingent on Buyer notifying Seller within ten (10) days after the Buyer becomes aware of such allegations of infringement, and Seller having sole control over the defense of any allegations or actions including all negotiations for settlement or compromise. If an item sold hereunder is subject to a claim that it infringes the Intellectual Property Rights of a third party, Seller may, at its sole expense and option, procure for Buyer the right to continue using said item, replace or modify said items so as to make it noninfringing, or offer to accept return of said item and return the purchase price less a reasonable allowance for depreciation. Notwithstanding the foregoing, Seller shall have no liability for claims of infringement based on information provided by Buyer, or directed to items delivered hereunder for which the designs are specified in whole or part by Buyer, or infringements resulting from the modification, combination, or use in a system of any item sold hereunder. The foregoing provisions of this Part 10 shall constitute Seller's sole and exclusive liability and Buyer's sole and exclusive remedy for infringement of Intellectual Property Rights. If a claim is based on information provided by Buyer or if the design for an item delivered hereunder is specified in whole or in part by Buyer, Buyer shall defend and indemnify Seller for all costs, expenses or judgments resulting from any claim that such item infringes any patent, trademark, copyright, trade dress, trade secret or any similar right.
- 11. Force Majeure:** Seller does not assume the risk of and shall not be liable for delay or failure to perform any of Seller's obligations by reason of circumstances beyond the reasonable control of Seller (hereinafter 'Event of Force Majeure'). Events of Force Majeure shall include without limitation, accidents, act of God, strikes or labor disputes, acts, laws, rules or regulations of any government or government agency, fires, floods, delays or failures in delivery of carriers or suppliers, shortages of materials and any other cause beyond Seller's control.
- 12. Entire Agreement/Governing Law:** The terms and conditions set forth herein, together with any amendments, modifications and any different terms or conditions expressly accepted by Seller in writing, shall constitute the entire Agreement concerning the items sold, and there are no oral or other representations or agreements which pertain thereto. This Agreement shall be governed in all respects by the law of the State of Washington. No actions arising out of the sale of the items sold hereunder or this Agreement may be brought by either party more than two (2) years after the cause of action accrues.

# Western Integrated Technologies

MECHANICAL • FLUID POWER SYSTEMS • ELECTRICAL



## CREDIT APPLICATION

Please advise preferred receipt of invoices:

**Fax:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Please mail all remittances to**  
**Dept 462**  
**P.O. Box 34935**  
**Seattle, WA 98124-1935**

Bill to \_\_\_\_\_

Ship To \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Phone \_\_\_\_\_

Fax \_\_\_\_\_

Partnership \_\_\_\_\_ Individual \_\_\_\_\_ Corporation \_\_\_\_\_ Corporated Date \_\_\_\_\_ Years in Business \_\_\_\_\_

Accounting Supervisor \_\_\_\_\_

Nature of Business \_\_\_\_\_

Name of Principal(s) \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# Western Integrated Technologies

MECHANICAL • FLUID POWER SYSTEMS • ELECTRICAL



## TRADE REFERENCES

**\*\*Please be sure to include fax numbers as this is how we contact references. \*\***

Name \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

Acct Number \_\_\_\_\_

Acct Number \_\_\_\_\_

Phone \_\_\_\_\_

Phone \_\_\_\_\_

**\*\*Fax** \_\_\_\_\_

**\*\*Fax** \_\_\_\_\_

Name \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

Acct Number \_\_\_\_\_

Acct Number \_\_\_\_\_

Phone \_\_\_\_\_

Phone \_\_\_\_\_

**\*\*Fax** \_\_\_\_\_

**\*\*Fax** \_\_\_\_\_

If credit is granted, I/we agree to the above terms and the undersigned is/are responsible for payment of the account including any service charges. And I/we do further agree that if my/our account must be placed in the hands of an attorney for collection or if collection is made through probate proceedings, I/we will pay a reasonable amount of attorney's fees on both the principal balance and the service charge. Accounts are due 30 days from date of invoice.

In consideration offer extending credit to the above firm at my/our request, I/we hereby personally guarantee the payment of all of their obligations to you until withdrawn by me/us by certified mail.

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

SS# \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

# Western Integrated Technologies

MECHANICAL • FLUID POWER SYSTEMS • ELECTRICAL



## IMPORTANT!!

YOUR ORDER WILL BE PROCESSED UPON RECEIPT OF SIGNED FORM

### CUSTOMER ORDER CONFIRMATION AND TERMS AGREEMENT

Thank you for your recent order! We have reviewed your credit references and credit reports and we are pleased to offer you open terms of Net 30.

Please remit all payments to: Western Integrated Technologies,  
Dept 462  
PO Box 34935  
Seattle, WA 98124-1935

Invoices beyond 30 days will be charged a 1 ½% finance charge and the account will be placed on hold. Credit Cards on file may be used on past due balance including finance charges over 30 days.

#### FREIGHT:

We will ship consignee, collect or any means desired, however if terms are FOB ORIGIN, you will be responsible for any incoming freight, insurance, and/or handling charges regardless if shipped collect or other means. If shipping collect on your account, in the event of loss and/or damage you will be responsible for instituting a claim with the carrier.

#### RETURN & CANCELLATION POLICY: \*\*\* NO RETURNS ACCEPTED WITHOUT AN RMA \*\*\*

Special built to order and some non-stock items are non-cancelable, non-returnable. Restocking varies and is applicable regardless if order has shipped due to factory policies, production and transit time. No returns after 30 days. In the event of a warranty problem, we reserve the right to repair or replace the item. Other restrictions may apply. WIT is not responsible for costs associated with delays for any reason.

I am an authorized representative of \_\_\_\_\_ and agree to these terms for all purchases through Western Integrated Technologies.

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

Print name \_\_\_\_\_ Date \_\_\_\_\_

If you have questions regarding these policies, please contact us directly.  
Again, thank you for choosing WIT and we look forward to working with you in the future!

## UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: \_\_\_\_\_

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

I certify that:

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

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

is engaged as a registered

- Wholesaler
- Retailer
- Manufacturer
- Seller (California)
- Lessor (see notes on pages 2-4)
- Other (Specify) \_\_\_\_\_

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service<sup>1</sup> to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of Business: \_\_\_\_\_

General description of tangible property or taxable services to be purchased from the seller: \_\_\_\_\_

| State             | State Registration, Seller's Permit, or ID Number of Purchaser | State              | State Registration, Seller's Permit, or ID Number of Purchaser |
|-------------------|--|--------------------|--|
| AL <sup>2</sup>   | _____  | MO <sup>13</sup>   | _____  |
| AR                | _____  | NE <sup>14</sup>   | _____  |
| AZ <sup>22</sup>  | _____  | NV                 | _____  |
| CA <sup>3</sup>   | _____  | NJ                 | _____  |
| CO <sup>1</sup>   | _____  | NM <sup>1,15</sup> | _____  |
| CT <sup>4</sup>   | _____  | NC <sup>25</sup>   | _____  |
| DC <sup>5</sup>   | _____  | ND                 | _____  |
| FL <sup>23</sup>  | _____  | OH <sup>26</sup>   | _____  |
| GA <sup>6</sup>   | _____  | OK <sup>16</sup>   | _____  |
| HI <sup>1,7</sup> | _____  | PA <sup>27</sup>   | _____  |
| ID                | _____  | RI <sup>17</sup>   | _____  |
| IL <sup>1,8</sup> | _____  | SC                 | _____  |
| IA                | _____  | SD <sup>18</sup>   | _____  |
| KS                | _____  | TN                 | _____  |
| KY <sup>24</sup>  | _____  | TX <sup>19</sup>   | _____  |
| ME <sup>9</sup>   | _____  | UT                 | _____  |
| MD <sup>10</sup>  | _____  | VT                 | _____  |
| MI <sup>11</sup>  | _____  | WA <sup>20</sup>   | _____  |
| MN <sup>12</sup>  | _____  | WI <sup>21</sup>   | _____  |

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be a part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: \_\_\_\_\_  
(Owner, Partner or Corporate Officer)

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

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

## INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sole 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 sue 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:

1. 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.
2. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
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. 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.
5. 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.
6. 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.
7. 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.
8. 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 purchase 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.

9. Maine does not have an exemption on sales of property for subsequent lease or rental.
10. 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).
11. Michigan: Effective for a period of three years unless a lesser period is mutually agreed t and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
12. 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.
13. 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.
14. Nebraska: A blanket certificate is valid 3 years from the date of issuance.
15. 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.
16. 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 tow 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.

17. 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.
18. 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.
19. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
20. 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.
21. 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.
22. Arizona: This certificate is not valid as an exemption certificate. This certificate is for use when making sales of tangible personal property for resale in the ordinary course of business, pursuant to A.R.S. §42-1328, Burden of proving sales not at retail.
23. Florida: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser’s Florida sales and use tax registration number. A purchaser cannot extend this certificate to sellers for transactions occurring prior to the date of the purchaser’s registration in Florida. The effective date of the purchaser’s registration in Florida must be noted on the face of the certificate.
24. 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.
25. 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.
26. 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.
27. 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.