

12560 Fletcher Lane Suite 100 Rogers, MN 55374 Toll Free: 800.478.8644 Tel: 763.428.3170 Fax: 763.428.3166 www.abetech.com

CREDIT APPLICATION

Please complete and e-mail to Patsy Hanson at: phanson@abetech.com

Business Name ("A	.pplicant"):						
Physical Address:							
Mailing Address:							
Phone:	Fax:		Website				
Check One:	Sole Proprietorship	Partnership	Corporation	LLC			
Years in Business:	Incorporate	d in what state: _	FIN# or	SS#			
Type of Business: N	Manufacturer Wholes	saler/Distributor	Retail or Service	_ Other			
Commodity/Service	Provided		NAICS/SIC C	ode			
Annual Sales \$	\$Number of Employees		Number o	f Locations			
Credit Amount Req	uested \$		D&B #				
Sales Tax Exempt?	YES NO (I	f yes, please prov	ide copy of exemption c	ertificate)			
Owners, Partners, I	Members, or Executive O	fficers: ALL INFOF	RMATION MUST BE CO	MPLETED			
Name:Title:			Phone:				
Name:	Title:Phone:						
	ll page(s) if necessary to i	·					
•			Phone:				
Fax:			=mail:				
Trade References: Company	List at least 3 – No credit	card references p Phone		il/Fax			
Bank Name:		Bank Contact	::	Phone:			
is warranted true, corre to, bank/trade reference applicable state rate on accordance with the la credit shall be in the s	ct and complete. Applicant her es and consumer/commercial c all past due balances. Applica ws of the State of Minnesota. ole discretion of AbeTech. Ap om AbeTech and, for any rea	eby authorizes AbeTe redit reports. Applica int agrees to pay all c Applicant agrees that plicant further acknow	ch to verify and collect inform nt agrees to pay a monthly to ost of collection including at all decisions with respect t vledges and agrees that in the	nvoices. The above information nation, including but not limited inance charge of the maximum torney's fees on this account in the extension/continuation of the event Applicant has ordered in sible for all costs incurred in			
Authorized Signatu	re:	Title:		Date:			
Place Print Name							



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IMPORTANT TAX INFORMATION

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.

For AbeTech to comply with tax law requirements we require you to provide us with a tax exempt certificate valid in the states where you will be requesting shipments or service, and that you update your certificate in accordance with state laws and/or AbeTech requests. In states where AbeTech is registered, sales tax will be charged according to the tax rate of the 'Ship To' and/or 'Service Completed At' location if AbeTech has not been provided with the tax exempt certificate for the applicable state.

Please note that not all states accept the Multi-Jurisdiction Uniform Sales & Use Tax Certificate form that is provided as a resource in this packet. AbeTech accepts all official state tax exemption certificates. All tax exempt certificates must include:

1. Issued to Seller: AbeTech

2. Address: 12560 Fletcher Lane, Suite 100

Rogers, MN 55374

- 3. Legal business name
- 4. Business trade name (DBA)
- 5. Business address and phone number
- 6. Type of business as registered with your state
- 7. General description of business
- 8. State sales registration number of each state in which you are licensed for tax exempt status
- 9. Reason for claiming exemption (resale, manufacturing, non-profit, etc.)
- 10. Single purchase or blanket certificate
- 11. Signature of owner or officer signing application
- 12. Name and title of person signing certificate
- 13. Date certificate is signed

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.

eertify that: ame of Firm (Buyer): ddress:		_	is engaged as a registered Wholesaler Retailer Manufacturer Seller (California) Lessor (see notes on pages 2-4) Other (Specify)
esale, resale, ing	the below listed states and cities within which you gredients or components of a new product or service esaling, retailing, manufacturing, leasing (renting) t	e ¹ to be reso	d deliver purchases to us and that any such purchases are old, leased, or rented in the normal course of business. We g:
ription of Busine	ess:		
ral description o	f tangible property or taxable services to be purcha	ased from th	e 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	Number of Furchaser	MO^{16}	- Indiabet of Furchaser
AR		NE ¹⁷	
AZ^2 CA^3		NV NJ	
CA		NM ^{4,18}	
CT^5		NC ¹⁹	
DC^6		ND	
FL^7 GA^8		OH^{20} OK^{21}	
HI ^{4,9}		22	
ID		RI^{23}	
${\rm IL}^{4,10}$		SC	
IA KS		SD ²⁴ TN	
		TX^{25}	
KY^{11}	-	UT	
ME^{12}		VT	
$\begin{array}{c} ME^{12} \\ MD^{13} \end{array}$		337 A 26	
ME^{12}		WA^{26} WI^{27}	

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFCATE

To Seller's Customers:

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

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

Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as a ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

Notes:

- 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 <u>purchases</u> of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
- 3. California: A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
 - B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.
 - C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.
 - D. A valid resale certificate is effective until the issuer revokes the certificate.
- 4. The state of Colorado, Hawaii, Illinois, and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
- Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and an regulations and administrative pronouncements pertaining to resale certificates.
- 6. District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
- 7. Florida: The Department will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate-Multijurisdiction. However, the use of this uniform certificate must be used in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of rule SUT FAC 12A-1.039..
- 8. Georgia: the purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.

- 9. Hawaii allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
- 10. Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent ease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine if the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

- 11. Kentucky: 1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
 - 2. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
 - 3. The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
- 12. Maine does not have an exemption on sales of property for subsequent lease or rental.
- 13. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland registration, exemption and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.com.
- 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.
- 15. Minnesota: A. Does not allow a resale certificate for purchases of taxable services for resale in most situations.
 - B. Allows an exemption for items used only once during production and not used again.
- 16. Missouri: A. Purchases who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.
 - B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
- 17. Nebraska: A blanket certificate is valid 3 years from the date of issuance.
- 18. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale tangible personal property provided:
 - a) this certificate was not issued by the State of New Mexico;
 - b) the buyer is not required to be registered in New Mexico; and
 - c) the buyer is purchasing tangible personal property for resale or incorporations as an ingredient or component part into a manufactured product.

- 19. North Carolina: This certificate is not valid as an exemption certificate or if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.
- 20. Ohio: A. The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
 - B. In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
- 21. Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other 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.

- 22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.
- 23. Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.
- 24. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
 - (1) The service is purchased for or on behalf of a current customer;
 - (2) The purchaser of the service does not use the service in any manner; and
 - (3) The service is delivered or resold to the customer without any alteration or change.
- 25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
- 26. Washington: Resale certificates will be replaced by reseller permits issued by Department of Revenue, effective January 1, 2010.
- 27. Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.



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Insurance Waiver

As a client of AbeTech, we understand that all shipping terms are FOB: AbeTech's dock (or our vendor's dock in the case of a drop-ship delivery). We also understand that all risk of loss or damage during shipment of product will be borne completely by us, the client.

We release AbeTech from any liability for lost or damaged product ordered by us once the product is released to the delivery company. We, the client, will indicate the specific delivery company to be used on each purchase order. If no delivery company is indicated on the purchase order, AbeTech can select the delivery company.

Client Name:			
Address:			
Authorized Signor:			
Printed Name:	Title:	Date:	

Please email to: ARSpecialist@AbeTech.com



Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

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

	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.												
	Abraham Technical Services, Inc.												
	2 Business name/disregarded entity name, if different from above AbeTech												
Print or type. Specific Instructions on page 3	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or ☐ C Corporation ☑ S Corporation ☐ Partnership ☐ Trust/estate single-member LLC					4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any)							
等	☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶												
Print or type.	Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.					Exemption from FATCA reporting code (if any)							
ecit	Other (see instructions) ▶		(Applies to	account	mainta	ined ou	ıtside i	he U.S.)				
Sp	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's r	name and	me and address (optional)									
See	12560 Fletcher Lane, Suite 100												
0)	6 City, state, and ZIP code												
	Rogers, MN 55374												
	7 List account number(s) here (optional)												
Pai	Taxpayer Identification Number (TIN)												
	your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid	~ <u> </u>	ial secu	rity nur	nber								
backup withholding. For individuals, this is generally your social security number (SSN). However, for resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to ge</i> .				-] -[
TIN, I		or	•		•				•				
	: If the account is in more than one name, see the instructions for line 1. Also see What Name an	Employer identification number											
Number To Give the Requester for guidelines on whose number to enter.							T						
		4	1 -	1 7	' 1	7	6	4	7				
Par	t II Certification												
Unde	r penalties of perjury, I certify that:												
2. I ar Sei	e number shown on this form is my correct taxpayer identification number (or I am waiting for a month of subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I rvice (IRS) that I am subject to backup withholding as a result of a failure to report all interest or longer subject to backup withholding; and	have not b	een not	ified b	y the	Inter							

- 3. I am a U.S. citizen or other U.S. person (defined below); and
- 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign	
Here	

Signature of U.S. person ▶

Becky Stumpf Digitally signed by Becky Stumpf Date: 2020.01.13 13:13:44 -06'00'

Date ▶

General Instructions

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

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

Purpose of Form

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

• Form 1099-INT (interest earned or paid)

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

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

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