



ELDON C. STUTSMAN, INCORPORATED

P.O. BOX 250

HILLS, IOWA 52235

Nationwide Wats Number: 800-669-2281 • Local: 319-679-2281 • Fax: 319-679-2900

e-mail: info@stutsmans.com • website: www.stutsmans.com

Authorization Agreement for Direct Billing

Authorization Agreement

I hereby authorize **Eldon C. Stutsman, Inc.** to initiate automatic withdrawals from my account at the financial institution named below. I also authorize **Eldon C. Stutsman, Inc.** to make credits to this account in the event that a refund is due. ACH debits to the account detailed on this authorization will occur on:

- a. Third business day subsequent to invoice generation: _____
- b. 15th and 30th of each month: _____
- c. Other as specified: _____

I acknowledge that the origination of ACH transactions to our account must comply with the provisions of the U.S. law. If any such debit(s) should be returned NSF, I authorize Eldon C. Stutsman, Inc. to collect such debit(s) by electronic debit and collect a returned debit NSF fee of \$25 per item.

This agreement will remain in effect until **Eldon C. Stutsman, Inc.** receives a written notice of cancellation from me or my financial institution, or until I submit a new direct deposit form to the Accounts Receivable Department.

Account Information

Name of Financial Institution: _____

Account Name: _____ Routing Number: _____

Account Number: _____ Checking ☐ Savings ☐

Signature

Authorized Signature (Primary): _____ Date: _____

Authorized Signature (Joint): _____ Date: _____

Please attach a voided check or deposit slip and return this form to Jenny Redlinger by faxing to 319-679-2900 or email: jredlinger@stutsmans.com.

Products We Take Pride in Providing



This document is to be completed by a purchaser when claiming exemption from sales/use tax.

Certificates are valid for up to three years. *Seller:* Keep this certificate in your files.

Purchaser: Keep a copy of this certificate for your records. Do not send to the Iowa Department of Revenue.

Purchaser Name		
Address		
City	State	ZIP
General Nature of Business		
Telephone Number		

Seller Name		
Address		
City	State	ZIP

Purchaser is claiming exemption for the following reason:

- Purchaser is doing business as a:
- ☐ Retailer
Sales Tax Permit No. (if required): _____
- ☐ Retailer Car Dealer DOT No.: _____
- ☐ Wholesaler ☐ Farmer ☐ Lessor
- ☐ Manufacturer ☐ Nonprofit Hospital
- ☐ Private Nonprofit Educational Institution
- ☐ Governmental Agency including public schools
- ☐ Qualifying Residential Care Facility
- ☐ Non-Profit Museum ☐ Other: _____
- ☐ Resale ☐ Leasing ☐ Processing
- ☐ Qualifying Farm Machinery/Equipment
- ☐ Qualifying Manufacturing Machinery/Equipment
- ☐ Qualifying Replacement Parts ☐ Qualifying Computer
- ☐ Pollution Control Equipment ☐ Recycling Equipment
- ☐ Research and Development Equipment
- ☐ Direct Pay (permit no. required): _____
- ☐ Other: _____

Description of Purchase: Attach additional information if necessary. _____
Under penalty of perjury, I swear or affirm that the information on this form is true and correct.

Signature of Purchaser: _____ Title: _____ Date: _____

31-014a (07/22/14)

Exemption Certificate Instructions

This exemption certificate is to be completed by the purchaser claiming exemption from tax and given to the seller. The seller must retain this certificate as proof that exemption has been properly claimed. The certificate must be complete to be accepted by the seller. The seller can accept an exemption certificate only on property that is qualified (see the exemptions below) or based on the nature of the buyer. If property or services purchased for resale or processing are used or disposed of by the purchaser in a nonexempt manner, the purchaser is then responsible for the tax.

Exemptions:

Resale: Any person in the business of selling who is purchasing items to resell may claim this exemption. **The purchaser can be acting as either a retailer or wholesaler and may not be required to have a sales tax permit.** Retailers with a sales tax permit number must enter it in the space provided.

Processing: Exempt purchases for processing include tangible personal property which by means of fabrication, compounding, manufacturing, or germination becomes an integral part of other tangible personal property ultimately sold at retail; chemicals, solvents, sorbents, or reagents used, consumed, dissipated, or depleted in processing personal property intended to be sold ultimately at retail; fuel used to create heat, power, or steam for processing or used to generate electric current; and chemicals used in the production of free newspapers and shoppers guides.

Qualifying Farm Machinery/Equipment: The item must be directly and primarily used in agricultural production; and must be one of the following:

1. a self-propelled implement such as a tractor
2. a grain dryer (heater and blower only)
3. an implement customarily drawn or attached to a self-propelled implement in the performance of its function, such as a plow
4. auxiliary equipment improving safety, performance, operation, or efficiency of items 1, 2, 3
5. tangible personal property that does not become a part of real property used directly and primarily in dairy and livestock production
6. a replacement part for 1, 2, 3, 4, 5, 8, 9
7. baling wire, twine, wrapping, and other similar items used in agricultural, livestock, or dairy production
8. auger systems, curtains, curtain systems, drip systems, fans, and fan systems, shutters, inlets, shutter or inlet systems, and refrigerators used in livestock or dairy production, aquaculture production, or the production of flowering, ornamental, or vegetable plants.
9. snow blower, rear-mounted blade, or rotary cutter used in agricultural production, if attached to or towed by a self-propelled implement.

Qualifying Manufacturing Machinery/Equipment: This machinery or equipment must be:

- used by a manufacturer
- directly and primarily used in processing tangible personal property or certain other research activities
- certain replacement parts for the above; this does not include supplies

Qualifying Computers:

- sold to commercial enterprise, insurance company, or financial institution
- certain replacement parts; this does not include supplies

Direct Pay: Businesses and individuals who pay their taxes directly to the Department rather than to the seller **must** enter their Direct Pay permit number in the space provided.

Private Nonprofit Educational Institutions: Purchases made by Iowa private nonprofit educational institutions used for educational purposes are exempt.

NOT EXEMPT from sales tax are purchases by most other private nonprofit organizations such as churches, fraternal organizations, clubs, etc., for use by those organizations.

31-014b (07/22/14)

UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION

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: Eldon C. Stutsman, Inc.

Address: 121 Lassie Street, Hills, Iowa 52235-0250

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, or ingredients or components of a new product or service¹ 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: _____

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

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, or Corporate Officer)

Title: _____

Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX EXEMPTION CERTIFICATE

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. 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 of Revenue no longer accepts out-of-state sales tax exemption certificates.
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. 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.

11. Kentucky: a) Kentucky does not permit the use of this certificate to claim a 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.
12. Maine: This state does not have an exemption for 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.
14. 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.
15. 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.
16. 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.
17. Nebraska: A blanket certificate is valid for 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 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.
19. 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.

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: 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 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: 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.
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:
- (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.
25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.
26. 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.
27. 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.

Internal Use Only
 Account Number: _____
 Account Type: _____



Eldon C. Stutsman, Incorporated
 PO Box 250, Hills, IA 52235
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 website: www.stutsmans.com

CREDIT APPLICATION

Customer warrants that the following information is accurate and complete: (Please attach additional sheets as needed)			
Name of Customer (Legal Name):		FEIN/SSN:	
DBA Name of Business:			
Mailing Address	City	State	Zip
Shipping Address	City	State	Zip
Phone Number	Fax Number		
Contact Person – Position	DUNS #		
E-mail Address			
Important: Attach most recent financial statement if credit limit requested is \$50,000 or more, or if in business less than 2 years.			
Date Business Commenced:	Annual Sales:	Limit Requested:	
Please check One: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other: _____			
Sales Tax Exemption: Customer will be charged the applicable sales tax on all purchases unless Customer submits a valid resale certificate or other proof of exemption on this form.			
Sales Tax I.D. #: _____			
Farm Plan Account #			
Pesticide Applicators License # and expiration date			
Has this business or any principals ever been involved in bankruptcy or any other insolvency proceedings? <div style="text-align: center;"> <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, please attach a letter with explanation) </div>			

<u>Names of Principals</u>	<u>Title</u>	<u>Social Security Number</u>	<u>Address</u>	<u>City/State</u>

Internal Use Only
Account Number: _____
Account Type: _____

BANKING			
(Important! Fax number and area code will accelerate application processing)			
Name of Account Holder	Account Number	Bank Officer	
Name of Account Holder	Line of Credit Account Number	Bank Officer	
Bank Name	Phone Number	Fax Number	
Mailing Address	City	State	Zip

TRADE REFERENCES			
(Important! Fax numbers and area codes will accelerate application processing)			
<u>Name</u>	<u>Address</u>	<u>Phone Number</u>	<u>Fax Number</u>
1.			
2.			
3.			

Terms and Conditions:

For the purpose of establishing a line of credit with Eldon C. Stutsman, Inc., I certify that all of the information on this form and all other information now or hear after submitted in connection with this request for credit, including any and all financial statements is correct. I authorize them to obtain credit information from my bank and any other available references. Payment terms are net 10 and I agree to pay a late charge of 1 ½% per month or the highest legal rate, whichever is less if not paid within the terms. I also agree to pay all costs of collection, including reasonable attorney fees incurred by or on behalf of Eldon C. Stutsman, Inc. Eldon C. Stutsman, Inc. reserves the right to deny or alter credit terms at any time.

Legal Name of Customer

Officer, Owner or Authorized Agent Signature

Print Name of Person Signing

Title

Date

Internal Use Only
Account Number: _____
Account Type: _____

Personal Guarantee:

The undersigned ("Guarantor") having an interest (direct or indirect) in Company, in consideration of Stutsman extending credit to Company, hereby unconditionally and irrevocably guaranties prompt payment when due of all amounts arising or incurred from and after the date hereof and owed by Company to Stutsman (the "Indebtedness").

Guarantor hereby further waives the right to require Stutsman to proceed against Company or any other party and waives the right to require Stutsman to pursue any other remedy for the benefit of Guarantor and agrees that Stutsman may proceed against Guarantor on this guaranty without taking any action against the Company or any other party and without proceeding against or applying any security it may hold. Guarantor further waives notice of acceptance of this guaranty and consents to all changes of terms, extensions of credit, and any extensions or forbearance by Stutsman. Notwithstanding the foregoing, Stutsman, by its acceptance hereof, hereby agrees that it will not take any action to collect on this Guaranty until it has first given at least thirty (30) days prior written notice to Guarantor. Guarantor agrees to pay Stutsman reasonable attorney fees and all other costs and expenses that may be incurred by Stutsman in enforcement of this guaranty.

Guarantor hereby consents to Stutsman's use of consumer credit reports on the Guarantor in order to further evaluate the creditworthiness of the Guarantor as a principal, proprietor and/or Guarantor in connection with the extension of credit to Company. Guarantor hereby authorizes Stutsman to utilize a consumer credit report on the Guarantor from time to time in connection with the extension or continuation of credit extended to Company. Guarantor, as an individual, hereby knowingly consents to the use of such credit reports consistent with the Federal Fair Credit Reporting act as contained in 15 USC §1681 et seq.

Signature

Printed Name

Home Address

City/State/Zip

Date

Tax I.D. or SSN

Internal Use Only

Salesman _____

Credit Limit _____ Credit Manager Signature _____

Customer Type _____