



# Credit Application

### Bill To Address

Name \_\_\_\_\_

Address \_\_\_\_\_

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

A/P Phone \_\_\_\_\_ A/P Fax \_\_\_\_\_

A/P Email Address \_\_\_\_\_

Federal Tax ID # \_\_\_\_\_ S.S # \_\_\_\_\_

Statement Required: Yes  No   Corporation  LLC  Government  
 Purchase Order Number Required: Yes  No   Partnership  Sole Proprietor  
 Are Purchases Taxable: Yes  No

### Shipping Address

Address \_\_\_\_\_

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

### Trade References

List four trade references with complete address and fax number. Do not include credit cards, insurances, accountants, lease payments, utilities or bank loans.

Company Name	Address	Fax Number
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

### Bank Reference

Bank Name \_\_\_\_\_ Account Number \_\_\_\_\_ Phone Number \_\_\_\_\_

Credit availability needed on a monthly basis \$\_\_\_\_\_. Payment terms are Net 30 from invoice date. Accounts that are past due will be subject to credit hold until paid current.

Company Name \_\_\_\_\_

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

Signed \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Guarantor \_\_\_\_\_

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

Signed \_\_\_\_\_ Date \_\_\_\_\_

ECOA Notice 701(a)

**Upon completion email credit-fax@istate.com or fax to (952)814-1134**

The Federal Credit Opportunity Act prohibits creditors from discriminating against the credit application on the basis of race, color, religion, national origin, sex, marital status, age (provided the applicant has the capacity to contract); because all or part of the applicant's income derives from any public assistance program or because the applicant in good faith exercised any right under the Consumer Credit Protection Act. The federal agency that administers compliance with this law concerning this creditor is the Federal Trade Commission, Equal Opportunity, Washington, DC 20580.

Internal Use Only Branch: \_\_\_\_\_ Sales #: \_\_\_\_\_ Manager: \_\_\_\_\_

## General Credit Terms

These General Credit Terms are incorporated by reference in the signed Application for Credit and Credit Agreement ("Agreement"). In this Agreement, the words "you" and "your" mean any person who executes this Agreement whether as borrower or guarantor, has requested and is issued credit, or is authorized to use the Credit Account, that is established at your request. The words "we", "us" and "our" mean Interstate Power Systems, Inc., and all of its divisions and subsidiaries, and I-State Truck, Inc. and all of its divisions and subsidiaries, 2601 American Blvd East, Minneapolis, Minnesota 55426, any of its parents, subsidiaries, assigns, or branches, or any person to whom this Agreement or the indebtedness created under this Agreement may be assigned.

- 1. Promise to Pay.** In return for extending credit to you on this Account, you promise to pay us for purchases that you make on this Account from time to time. You also promise to pay us all other charges mentioned below, according to the terms of this Agreement.
- 2. Payment.** You agree that the terms of this Agreement are net thirty (30) days. You may make your payment by check, money order or similar instrument payable in U.S. funds and mail it to the address shown on our invoice.
- 3. Returned Check Fee.** If any check presented in payment on your Account is returned to us unpaid by your bank, we may charge to your Account the amount of the check plus a reasonable collection fee of \$20.00 to cover our collection costs, and bank service fees, along with such other amount as may be authorized under Minnesota law. We will add any such fees to the balance due on your Account.
- 4. Security Interest.** You grant us a purchase money security interest in all goods purchased on your Account and a common law or statutory lien on services and/or goods provided until such goods and/or services are paid in full. Seller shall have all common law and statutory lien rights available in the state where goods or services are provided and you hereby agree that if you take possession of any related equipment without making payment to us and thereafter we regain lawful possession of the equipment that was once subject to lien claims while there remains a balance due us, all such lien rights shall be reinstated as if we had always maintained lawful possession of all such equipment. We may allocate your payments first to any unpaid goods and service, paying off each item in the order in which it was purchased or incurred, oldest charges first.
- 5. Default/Collection Costs.** If we fail to receive payment when due, if you declare bankruptcy, or if you die, it will be a default, and, subject to any right you may have under state law to receive notice of and to cure such default, we may declare the entire unpaid balance in the Account due and payable. We may also repossess any item in which we still retain a security interest or lien, but we will do so only in the manner and to the extent permitted by applicable law. If your Account is referred to an attorney and we prevail in a suit against you to collect the amount you owe, in addition to the full amount owed and any court costs, you agree to pay our reasonable attorney's fees and costs. No attorney's fees will be imposed in any state in which such fees are prohibited.
- 6. Cancelling or Limiting Your Credit.** We reserve the right at any time to limit or terminate the use of your Account without giving you notice in advance, unless we are required to give you notice by applicable law.
- 7. Change In this Agreement.** We may change any terms of this Agreement by furnishing you notice of the change to the extent required by law. If permitted by applicable law, any new terms may at our option be applied to any balance existing in the Account at the time of the change, as well as to any subsequent transactions.
- 8. Credit Investigation.** You give us permission to investigate your credit history by obtaining consumer reports and by making direct inquiries of businesses where you have accounts and where you work, if applicable. We may request a consumer report from consumer reporting agencies in considering your application for this Account and later in connection with an update, renewal, extension of credit, or in connection with the collection of this Account. Upon your request we will tell you whether or not a consumer report was requested and the name and address of any consumer-reporting agency that furnished the report. You also authorize us to report your performance under this Agreement to credit bureaus and others who may properly receive such information.
- 14. Change of Address.** You agree to notify us promptly in writing if you move. Until we receive notice of your new address, we will continue to send invoices and other notices to the address in our records.
- 15. Governing Law.** You understand and agree that this Agreement is entered into between you and us in Minnesota, it is not valid until we accept it in Minnesota, and any credit we extend to you is extended in Minnesota. You further understand and agree that this Agreement is governed only by applicable federal law and the law of the State of Minnesota, whether or not you live in Minnesota and whether or not goods are purchased or services are rendered in Minnesota.
- 16. Jurisdiction.** You understand and agree to submit to the jurisdiction of the courts of the State of Minnesota, and the Federal Court of the United States located in Minnesota. To the extent that you or any of your property has or may hereafter acquire any right of sovereign immunity from suit, you hereby irrevocably and unequivocally waive any such right of sovereign immunity in respect of your obligations, rights and duties under this Agreement.
- 17. Severability.** The invalidity of any provision of these General Credit Terms, or the General Terms and Conditions as set forth on the Invoice, shall not affect the remaining provisions hereof.
- 18. Disputed Amounts.** All communications concerning disputed amounts or billing inquiries must be sent to Interstate Power Systems, Inc. 2601 American Blvd. East, Minneapolis, Minnesota 55426. Any check or other payment instrument in an amount less than the full amount due or marked as "paid in full" or any other restrictive endorsement will in no case discharge the full amount due unless there is an agreement to release the balance coupled with an acceptance of the payment as an accord and satisfaction.
- 19. Terms and Conditions of Sale.** In establishing this account you agree to the Terms and Conditions of Sale which are found on all invoices provided by us. Samples are available on request.

Company

Name \_\_\_\_\_

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

Signed \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Guarantor \_\_\_\_\_

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

Signed \_\_\_\_\_

Date \_\_\_\_\_

## Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Interstate Power Systems, Inc.</b>	
	2 Business name/disregarded entity name, if different from above <b>Interstate PowerSystems</b>	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see Instructions) ▶ _____ <input type="checkbox"/> C Corporation <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	
	4 Exemptions (codes apply only to certain entities, not individuals; see Instructions on page 3): Exempt payee code (if any) <b>5</b> Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.) <b>2901 East 78th Street</b>	Requester's name and address (optional)
	6 City, state, and ZIP code <b>Minneapolis, MN 55425-1501</b>	
	7 List account number(s) here (optional)	

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>																					
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**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶ <b>1/3/2017</b>
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**General Instructions**

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

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

**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? on page 2.*

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



# CRT-61 Certificate of Resale

## Step 1: Identify the seller

1 Name \_\_\_\_\_

2 Business address \_\_\_\_\_

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

## Step 2: Identify the purchaser

3 Name \_\_\_\_\_

4 Business address \_\_\_\_\_

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

5 Complete the information below. Check only one box.

The purchaser is registered as a retailer with the Illinois Department of Revenue. \_\_\_\_\_ - \_\_\_\_\_.  
Account ID number

The purchaser is registered as a reseller with the Illinois Department of Revenue. \_\_\_\_\_ - \_\_\_\_\_.  
Resale number

The purchaser is authorized to do business out-of-state and will resell and deliver property only to purchasers located outside the state of Illinois. See Line 5 instructions.

## Step 3: Describe the property

6 Describe the property that is being purchased for resale or list the invoice number and the date of purchase.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Step 4: Complete for blanket certificates

7 Complete the information below. Check only one box.

I am the identified purchaser, and I certify that all of the purchases that I make from this seller are for resale.

I am the identified purchaser, and I certify that the following percentage, \_\_\_\_\_ %, of all of the purchases that I make from this seller are for resale.

## Step 5: Purchaser's signature

I certify that I am purchasing the property described in Step 3 from the stated seller for the purpose of resale.

\_\_\_\_\_  
Purchaser's signature Date

**Note:** It is the seller's responsibility to verify that the purchaser's Illinois account ID or Illinois resale number is valid and active. You can confirm this by visiting our web site at [tax.illinois.gov](http://tax.illinois.gov) and using the Verify a Registered Business tool.

## General information

### When is a Certificate of Resale required?

Generally, a Certificate of Resale is required for proof that no tax is due on any sale that is made tax-free as a sale for resale. The purchaser, at the seller's request, must provide the information that is needed to complete this certificate.

### Who keeps the Certificate of Resale?

The seller must keep the certificate. We may request it as proof that no tax was due on the sale of the specified property.

**Do not** mail the certificate to us.

### Can other forms be used?

Yes. You can use other forms or statements in place of this certificate but whatever you use as proof that a sale was made for resale must contain

- the seller's name and address;
- the purchaser's name and address;
- a description of the property being purchased;
- a statement that the property is being purchased for resale;
- the purchaser's signature and date of signing; and
- either an Illinois account ID number, an Illinois resale number, or a certification of resale to an out-of-state purchaser.

**Note:** A purchase order signed by the purchaser may be used as a Certificate of Resale if it contains all of the above required information.

## When is a blanket certificate of resale used?

The purchaser may provide a blanket certificate of resale to any seller from whom all purchases made are sales for resale. A blanket certificate can also specify that a percentage of the purchases made from the identified seller will be for resale. In either instance, blanket certificates should be kept up-to-date. If a specified percentage changes, a new certificate should be provided. Otherwise, all certificates should be updated at least every three years.

## Specific instructions

### Step 1: Identify the seller

**Lines 1 and 2** Write the seller's name and mailing address.

### Step 2: Identify the purchaser

**Lines 3 and 4** Write the purchaser's name and mailing address.

**Line 5** Check the statement that applies to the purchaser's business, and provide any additional requested information.

**Note:** A statement by the purchaser that property will be sold for resale will not be accepted by the department without supporting evidence (e.g., proof of out-of-state registration).

### Step 3: Describe the property

**Line 6** On the lines provided, briefly describe the tangible personal property that was purchased for resale or list the invoice number and date of purchase.

### Step 4: Complete for blanket certificates

**Line 7** The purchaser must check the statement that applies, and provide any additional requested information.

### Step 5: Purchaser's signature

The purchaser must sign and date the form.



# RUT-7 Rolling Stock Certification

Retailers and Purchasers: Keep this certification in your books and records as proof of the exemption claimed

## Step 1: Identify how this certification is being used

Mark the option that applies.

### Purchases of motor vehicles, trailers, aircraft, watercraft, limousines, railway cars, and locomotives

1 Single purchase (one or multiple items) — I certify that this purchase qualifies for the rolling stock exemption.

### Qualifying method election. (motor vehicles and trailers only)

**Note:** if you purchase multiple vehicles in this transaction and the same election will not be used on all vehicles, prepare a separate Form RUT-7 to identify which vehicles will use which method.

2 Qualifying method - Mark one option.

a Miles  b Trips

### Purchases of repair and replacement parts

3 Single purchase (one or multiple items) — Mark one option below.

a I certify that this purchase qualifies for the rolling stock exemption.

b I certify that \_\_\_\_\_ percent of this bulk purchase qualifies for the rolling stock exemption.

4 Blanket certification for this and future purchases — Mark one option below.

**Note:** Update this certification at least every 3 years.

a I certify that 100 percent of the purchases that I make from this seller qualify for the rolling stock exemption.

b I certify that \_\_\_\_\_ percent of the bulk purchases that I make from this seller qualify for the rolling stock exemption.

## Step 2: Describe the purchase

### Purchases of motor vehicles, trailers, aircraft, watercraft, limousines, railway cars, and locomotives

1 Year, make, and model \_\_\_\_\_  
Identification no. \_\_\_\_\_

### Purchases of repair and replacement parts

2 Description of items purchased \_\_\_\_\_  
\_\_\_\_\_

## Step 3: Identify the buyer

1 Name \_\_\_\_\_  
2 Address \_\_\_\_\_ ( ) —  
Number and street or post office box City State ZIP Telephone number  
3  yes  no Is the buyer a lessor who will lease the item described in Step 2?  
If yes, go to Step 4. If no, complete Line 4 below, then go to Step 5.  
4 Certificate of authority number and date issued \_\_\_\_\_ / / \_\_\_\_\_  
Number Date issued

## Step 4: If the buyer is a lessor, identify the lessee (If not, go to Step 5.)

1 Name \_\_\_\_\_  
2 Address \_\_\_\_\_ ( ) —  
Number and street or post office box City State ZIP Telephone number  
3 Certificate of authority number and date issued \_\_\_\_\_ / / \_\_\_\_\_  
Number Date issued

## Step 5: Buyer/lessor certification (Mark the appropriate statement.)

I certify that I am an interstate carrier for hire and that I will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

I certify that I am a lessor and that the lessee of the item purchased is an interstate carrier for hire who will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

Under penalties of perjury, I state that I have examined this certification and, to the best of my knowledge, it is true, correct, and complete.

Buyer's signature \_\_\_\_\_ Date \_\_\_\_\_ Name of buyer (please print) \_\_\_\_\_



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## General Instructions

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### What is the purpose of Form RUT-7?

To claim the rolling stock exemption, you must complete Form RUT-7, Rolling Stock Certification.

### Who may claim the exemption?

You must be recognized by a specific federal or state regulatory agency as an interstate carrier for hire and have received a certificate of authority to engage in interstate commerce. This does not apply to limousine operators.

### When may a lessor claim the exemption?

If you are a purchaser who will be leasing the item you may claim the exemption if the

- lessee is recognized by a specific federal or state regulatory agency as an interstate carrier for hire and has received a certificate of authority to engage in interstate commerce; and
- lessee will use the item in a qualifying manner as described in these instructions; and
- lease is in effect or executed at the time of the purchase for use as rolling stock.

The tax exemption will last only as long as the lease remains in effect and the item is being used in a qualifying manner. When the item reverts to your use, you must pay Use Tax on the fair market value (not to exceed the purchase price) of the item directly to the Illinois Department of Revenue on or before the last day of the calendar month following the month in which the item reverts to the use of the lessor. To pay Use Tax, contact us at **217 782-3336** or **800 732-8866** and we will send you the proper form.

### What qualifies for the exemption?

Certain items purchased or used by interstate carriers for hire to be used as rolling stock in interstate commerce qualify for the exemption. Items include:

- motor vehicles
- watercraft
- aircraft
- repair and replacement parts
- trailers
- railway cars
- limousines

**Aircraft, watercraft, or rail carrier items (and repair and replacement parts):** You must use these items for hire to carry persons or commodities in interstate commerce on a regular and frequent basis.

**Second division motor vehicles, limousines, and trailers (and repair and replacement parts):** If the **CDF sales tax exemption** is claimed, the items purchased are exempt only if the motor vehicle or trailer qualifies for the rolling stock exemption as shown below.

- A **motor vehicle (other than a limousine)** must have a gross vehicle weight rating of more than 16,000 pounds.
- A **motor vehicle, limousine, or trailer** must carry persons or property for hire in interstate commerce for either
  - more than 50 percent of its total **trips** in a 12-month period; or,
  - more than 50 percent of its total **miles** in a 12-month period.

The total trips or miles for which persons or property are carried for hire between points in Illinois may be used to qualify for the exemption if the journey or shipment originates or terminates outside Illinois.

You must identify which method will be used — trips or miles — at the time of purchase and document your choice on Form RUT-7. If you do not choose an option, you will be deemed to have chosen the miles method. You must use the motor vehicle or trailer in a qualifying manner under the chosen method for each consecutive 12-month period from the initial title or registration date, whichever is later. If you do not, the exemption will be revoked and applicable tax, penalties, and interest will be due.

If you make fleet purchases and will not use the same qualifying method, a separate Form RUT-7 must be completed for each vehicle or trailer since the election is on a per item basis. Keep a copy in your books and records to verify your election.

**Note:** To document each trailer's qualifying use, you may use documentation showing what qualifying motor vehicle or qualifying group of motor vehicles to which the trailer is dedicated. For more information, see Informational Bulletins FY 2005-01 and 2008-03, Rolling Stock Exemption Changes.

### What does not qualify for the exemption?

It is not the type of item that determines if it qualifies for use as rolling stock, but how the item is used by an interstate carrier for hire. Only those items specifically used as rolling stock qualify for the exemption. For example, items do **not** qualify for use as rolling stock when they are used only

- to transport company officers, employees, customers or others not for hire (even if the persons cross state lines); or
- to transport property a business owns or is selling and delivering to customers (even if the items cross state lines); or
- as support vehicles when the vehicles do not haul persons or commodities for hire in interstate commerce.

### When is the Form RUT-7 due?

Form RUT-7 is due at the time of the transaction. Keep a copy in your books and records to document the exemption.

### Are there other returns that must be filed?

When the item qualifying as rolling stock

- is sold by an Illinois dealer, use Form ST-556, Sales Tax Transaction Return.
- is purchased from an out-of-state dealer, use Form RUT-25, Vehicle Use Tax Transaction Return.
- is purchased (or acquired by gift or transfer) from an individual or other private party,
  - and is a **motor vehicle** as defined by 625 ILCS 5/1-146 or **limousine** as defined by 625 ILCS 5/1-139.1 of the Illinois Vehicle Code, use Form RUT-50, Private Party Vehicle Tax Transaction.
  - and is an **aircraft or watercraft**, use Form RUT-75, Aircraft/Watercraft Use Tax Transaction Return.
- such as railway cars, locomotives, or repair and replacement parts is sold by a retailer, use Form ST-1, Sales and Use Tax Return.

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## Step-by-Step Instructions

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**Step 1— Lines 1–4:** Mark the option that applies. Lines 3b and 4b may be used for bulk purchases only.

**Note:** Update blanket certificates executed for repair and replacement parts at least every three years.

**Step 2— Line 1:** If the purchase is a motor vehicle, trailer, aircraft, watercraft, limousine, railway car, or locomotive provide the year, make, and model. Provide the appropriate identification number for the item sold, such as a vehicle identification number (VIN) for motor vehicles, limousines, and trailers, a hull identification number (HIN) for watercraft, (N) number for aircraft, or other identification number for railway car and locomotive.

**Line 2:** If the purchase is a repair and replacement part, provide a description of the item.

**Step 3 — Lines 1 and 2:** Provide the requested information.

**Line 3:** If you are a lessor who will lease the item to an interstate carrier for hire who will use the item under lease as “qualifying” rolling stock in interstate commerce, check “yes,” and go to Step 5. If not, complete Line 4, before going to Step 5.

**Line 4:** If you are an interstate carrier for hire, write your certificate of authority number and date issued.

**Note:** Limousines do not receive a certificate of authority number. Write “limousine” instead of the certificate of authority number.

**Step 4 — Lines 1- 3:** Complete this information if you are a lessor who will lease an item to an interstate carrier for hire who will then use the item under lease as “qualifying” rolling stock in interstate commerce. The lease must have been in effect at the time of purchase.

**Step 5 —** If you are an **interstate carrier for hire**, check the statement on the left side. You must sign and date the certification and print the signed name.

If you are a **lessor** who will lease the item to a lessee who is an interstate carrier for hire and who then will use the item as “qualifying” rolling stock in interstate commerce, check the statement on the right side. You must sign and date the certification and print the signed name.

Indiana Department of Revenue
General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft. Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

Sales tax must be charged unless all information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue.

Section 1 (print only)
Name of Purchaser
Business Address City State Zip
Purchaser must provide minimum of one ID number below.\*
Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate. TID# (10 digits) LOC# (3 digits)
If not registered with the Indiana DOR, provide your State Tax ID Number from another State. State ID# State of Issue
\*See instructions on the reverse side if you do not have either number.

Section 2
Is this a blanket purchase exemption request or a single purchase exemption request? (check one)
Description of items to be purchased.

Section 3
Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)
Sales to a retailer, wholesaler, or manufacturer for resale only.
Sale of manufacturing machinery, tools, and equipment to be used directly in direct production.
Sales to nonprofit organizations claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)
Sales of tangible personal property predominately used (greater than 50 percent) in providing public transportation - provide USDOT#. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a school bus operator, must provide their SS# or FID# in lieu of a State ID# in Section #1. USDOT#
Sales to persons, occupationally engaged as farmers, to be used directly in production of agricultural products for sale. Note: A farmer not possessing a State Business License# may enter a FID# or a SS# in lieu of a State ID# in Section #1.
Sales to a contractor for exempt projects (such as public schools, government, or nonprofits).
Sales to Indiana Governmental Units (agencies, cities, towns, municipalities, public schools, and state universities).
Sales to the United States Federal Government - show agency name. Note: A U.S. Government agency should enter its Federal Identification Number (FID#) in Section #1 in lieu of a State ID#.
Other - explain.

Section 4
I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.
I confirm my understanding that misuse, (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.
Signature of Purchaser Date
Printed Name Title

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.
Seller must keep this certificate on file to support exempt sales.

**Form ST-105**  
**General Information and Instructions**

All four (4) sections of the ST-105 must be completed or the exemption is not valid and the seller is responsible for the collection of the Indiana sales tax.

Section 1 Instructions

- A) **This section requires an identification number.** In most cases this number will be an Indiana Department of Revenue issued Taxpayer Identification Number (TID# - see note below) used for Indiana sales and/or withholding tax reporting. If the purchaser is from another state and does not possess an Indiana TID#, a resident state's business license, or State issued ID# must be provided.
- B) **Exceptions** - For a purchaser not possessing either an Indiana TID# or another State ID#, the following may be used in lieu of this requirement.
- Federal Government** – place your FID# in the State ID# space.
- Farmer** – place your SS# or FID# in the State ID# space.
- Public transportation haulers** operating under another motor carrier authority, or with a contract as a school bus operator, must indicate their SS# or FID# in the State ID# space.
- Nonprofit Organization** – must show its FID# in the State ID# space.

Section 2 Instructions

- A) Check a box to indicate if this is a single purchase or blanket exemption.
- B) Describe product being purchased.

Section 3 Instructions

- A) Purchaser must check the reason for exemption.
- B) Purchaser must be able to provide additional information if requested.

Section 4 Instructions

- A) Purchaser must sign and date the form.
- B) Printed name and title of signer must be shown.

**Note:** The Indiana Taxpayer Identification Number (TID#) is a ten (10) digit number followed by a three (3) digit LOC#. The TID# is also known as the following:

- a) Registered Retail Merchant Certificate
- b) Tax Exempt Identification Number
- c) Sales Tax Identification Number
- d) Withholding Tax Identification Number

The Registered Retail Merchant Certificate issued by the Indiana Department of Revenue shows the TID# (10 digits) and the LOC# (3 digits) at the top right of the certificate.



This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1.  Check if you are attaching the Multi-state Supplemental form.  
 If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
2.  Check if this certificate is for a single purchase and enter the related invoice/purchase order # \_\_\_\_\_.

3. **Please print**

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Name of purchaser \_\_\_\_\_

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Business Address	City	State	Zip Code
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Purchaser's Tax ID Number	State of Issue	Country of Issue
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If no Tax ID Number	FEIN	Driver's License Number/State Issued ID Number	Foreign diplomat number
Enter one of the following:   _____   _____   _____			
Name of seller from whom you are purchasing, leasing or renting		State of Issue:	Number

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Seller's address	City	State	Zip code
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4. **Type of business.** Circle the number that describes your business
- |   |   |
|---|---|
| <p>01 Accommodation and food services</p> <p>02 Agricultural, forestry, fishing, hunting</p> <p>03 Construction</p> <p>04 Finance and insurance</p> <p>05 Information, publishing and communications</p> <p>06 Manufacturing</p> <p>07 Mining</p> <p>08 Real estate</p> <p>09 Rental and leasing</p> <p>10 Retail trade</p> | <p>11 Transportation and warehousing</p> <p>12 Utilities</p> <p>13 Wholesale trade</p> <p>14 Business services</p> <p>15 Professional services</p> <p>16 Education and health-care services</p> <p>17 Nonprofit organization</p> <p>18 Government</p> <p>19 Not a business</p> <p>20 Other (<i>explain</i>) _____</p> |
|---|---|

5. **Reason for exemption.** Circle the letter that identifies the reason for the exemption.
- |   |   |
|---|---|
| <p>A Federal government (<i>department</i>) _____</p> <p>B State or local government (<i>name</i>) _____</p> <p>C Tribal government (<i>name</i>) _____</p> <p>D Foreign diplomat # _____</p> <p>E Charitable organization # _____</p> <p>F Religious or educational organization # _____</p> <p>G Resale # _____</p> | <p>H Agricultural production # _____</p> <p>I Industrial production/manufacturing # _____</p> <p>J Direct pay permit # _____</p> <p>K Direct mail # _____</p> <p>L Other (<i>explain</i>) _____</p> |
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6. **Sign here.** *I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.*

Signature of Authorized Purchaser	Print Name Here	Title	Date
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Name of Purchaser

STATE	Reason for Exemption	Identification Number (If Required)
AR		
GA		
IA		
IN		
KS		
KY		
MI		
MN		
NC		
ND		
NE		
NJ		
NV		
OH		
OK		
RI		
SD		
TN		
UT		
VT		
WA		
WI		
WV		
WY		

*SSUTA Direct Mail provisions are not in effect for Tennessee.*

The following nonmember states will accept this certificate for exemption claims that are valid in their respective state. SSUTA Direct Mail provisions do not apply in these states.

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# Wyoming Sales Tax Exemption Certificate

(see back of this form for instructions)

Tax must be collected on all sales of tangible personal property or taxable services unless an Exemption Certificate or Direct Pay Permit is furnished. Read instructions on back of form before completing this Certificate.

Issued to (Seller):	Date Issued:
Street Address	City State Zip Code

To Be Completed By Purchaser: I, the undersigned, hereby certify that I am making an exempt purchase as follows:

Wyoming or Out of State Vendors sales/use tax license/registration number \_\_\_\_\_ Wyoming Non-licensed Rid \_\_\_\_\_

My principal business or activity is \_\_\_\_\_

I claim an exemption for the following reason(s) (place an X in applicable box or boxes):

**Purchase For Resale:**

1. Purchases made for resale or taxable services for resale. (Licensed vendors only.)

**Purchase By Commercial Agricultural Producer:**

- 2. Purchase of farm implements.
- 3. Purchase of livestock kept for agricultural use or for resale or for profit, which includes, but is not limited to: horses, cattle, mules, asses, sheep, swine, llamas, bison, ostrich, emu, poultry, fish, and bees.
- 4. Purchase of power or fuel used directly in agriculture. Must be metered, stored, or separately accounted for to distinguish it from non-exempt power or fuel.
- 5. Purchase of feeds used in commercial feeding of livestock for marketing purposes. Also includes seeds, roots, bulbs, small plants, and fertilizer planted or applied to land, the products of which are to be sold or applied to land in a state or Federal crop set aside program.

**Purchase of Rolling Stock:**

6. Purchase of rolling stock including locomotives purchased by interstate railroads, aircraft purchased by interstate air carriers which are holders of valid United States Civil Aeronautics Board permits or authorities, and trucks, truck tractors, trailers, semitrailers, and passenger buses in excess of ten thousand (10,000) pounds gross vehicle weight which are purchased by common or contract carriers or which are operating in interstate commerce under exemption clauses in federal law if they are to be used in interstate commerce.

**Purchase Made By Persons Engaged In Manufacturing, Processing, Or Compounding:**

- 7. Purchases of tangible personal property for manufacturing, processing or compounding if that property becomes an ingredient or component of the final manufactured product and purchases of containers, labels, or shipping cases used for the tangible personal property so manufactured, processed, or compounded.
- 8. Purchase of power or fuel by a person engaged in the business of manufacturing or processing when the same is consumed directly in manufacturing or processing. Must be metered, stored, or separately accounted for to distinguish it from non-exempt power or fuel.
- 9. Qualifying manufacturing machinery used directly and predominantly in manufacturing by a NAICS qualified manufacturing company.
- 10. Purchase of power or fuel by a person engaged in the transportation business when the power or fuel is used in generating motive power for actual transportation purposes.
- 11. Purchases of fuel for use as boiler fuel in the production of electricity.

**Purchase By An Exempt Organization As Follows :**

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li><input type="checkbox"/> 12.*Qualifying religious or charitable organizations.</li> <li><input type="checkbox"/> 13.*Qualifying Non-profit organizations providing meals or services to senior citizens.</li> <li><input type="checkbox"/> 14. United States Government.</li> <li><input type="checkbox"/> 15. State of Wyoming or its political subdivisions.</li> </ul> | <ul style="list-style-type: none"> <li><input type="checkbox"/> 16. Wyoming Joint Apprenticeship Training Programs.</li> <li><input type="checkbox"/> 17. Qualifying Wyoming Joint Powers Boards.</li> <li><input type="checkbox"/> 18. Qualifying Wyoming Irrigation Districts.</li> <li><input type="checkbox"/> 19. Qualifying Wyoming Weed and Pest Districts.</li> </ul> |
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**Purchase Made By Special Groups:**

- 20. Purchase made on the reservation by enrolled tribal members residing on the Wind River Indian Reservation.
- 21. Purchases of noncapitalized equipment and disposable supplies used in the direct medical or dental care of a patient.
- 22. Other: Specify: \_\_\_\_\_

**Note: \* All exemptions marked with an asterisk requires prior approval from the Department of Revenue before taking this exemption. Evidence of prior approval is a Department of Revenue letter of authority. I understand that by signing this certificate I may make "tax free" purchases of tangible personal property or purchase taxable services which are for exempt purposes. I will pay sales or use tax on all tangible personal property used or consumed in a taxable manner. In addition, I understand that I will be liable for the tax due, plus substantial penalty and interest for any erroneous or false use of this certificate.**

Name of Purchaser	Street Address
Signature of Owner, Partner, Officer of Corporation, etc	City
Title:	State Zip

**Any purchaser requesting tax-free purchases of tangible personal property or tax free services for any reason must complete this form for the seller, unless the Department of Revenue has issued the purchaser a direct pay permit. The seller must make sure that all information is complete on the form before accepting it. Failure to obtain a properly completed Exemption Certificate at the time of the transaction may result in the seller being held liable for all sales tax not collected. This form may be used by out of state vendors making purchases for resale from a Wyoming business. Please attach a copy of out of state business license, registration, or resale certificate to this form.**

**Purchases For Resale:**

1. All purchases of tangible personal property or taxable services which are to be re-sold and/or held in the vendor's inventory pending sale are purchases for resale if you are a licensed wholesale or retail vendor.

**Purchases By Commercial Agricultural Producers:**

2. To be checked if purchasing any tractor or other machinery designed or adapted and used exclusively for agricultural operations.
3. To be checked if the livestock purchase is to be used for resale or breeding.
4. To be checked if power or fuel is used directly in agriculture, for example, power to operate irrigation pumps, run milking machines, diesel used in tractors, mowers, and similar farm or ranch machinery used only for the operation of farm or ranch equipment.
5. To be checked if the purchase of feed is to be used in the commercial feeding of livestock which are to be sold or for the purchase of seeds, roots, bulbs, small plants, and fertilizer to be applied to the earth for commercial crop growing.

**Purchases Of Rolling Stock:**

6. Purchaser must provide a copy of the Interstate Commerce permit or certificate that was received from the Federal Government identifying the purchaser's U. S. DOT number and/or M.C. number, and a copy of a document verifying current insurance coverage.

**Purchases Made By Persons Engaged In Manufacturing, Processing, Compounding, and Transportation:**

7. To be checked if the tangible personal property is necessarily used or consumed in manufacturing, processing and the property becomes an ingredient or component of the final property or if purchase is for containers, labels, or shipping cases used for tangible personal property manufactured or processed.
8. To be checked if purchase is for power or fuel used in the business of manufacturing or processing when the same is consumed directly in manufacturing or processing and must be metered, stored, or separately accounted for to distinguish it from non-exempt power and fuel.
9. To be checked if purchase is made by a Wyoming manufacturer classified by the department under the NAICS code manufacturing sector 31-33.
10. To be checked if purchase of power or fuel is made by a person engaged in the business of transportation when the power or fuel is used in generating motive power for actual transportation purposes.
11. To be checked if purchase of fuel is for use as boiler fuel in the production of electricity.

**Purchases Made By Exempt Organizations:**

12. To be checked if purchase is made by a religious or charitable organization. **NOTE: Purchaser must present a letter of authority issued by the Department prior to making exempt purchases.**
13. To be checked if purchase is made by a non-profit organization providing meals or services to senior citizens. **NOTE: Purchaser must present a letter of authority issued by the Department prior to making exempt purchases.**
14. To be checked if purchase is made by the United States Government.
15. To be checked if purchase is made by the State of Wyoming or its political subdivisions such as Counties, Cities, Towns, or Municipalities.
16. To be checked if purchase is made by a Wyoming Joint Apprenticeship Training Programs.
17. To be checked if purchase is made by a Wyoming Joint Powers Board.
18. To be checked if purchase is made by an Irrigation District created under W.S. 41-7-201 through W.S. 41-7-210.
19. To be checked if purchase is made by a Weed and Pest District.

**Purchases Made By Special Groups:**

20. Purchases made by Native Americans who live on the Wind River Indian Reservation and are enrolled members of one of the two tribes residing on the Wind River Indian Reservation are exempt the payment of sales tax if purchases are made on the Wind River Indian Reservation. **Note: Purchases made by Native Americans off the Wind River Reservation are taxable.**
21. Purchases of noncapitalized equipment and disposal supplies used in the direct care of patients by dentists or Medicare recognized health providers.
22. Please specify the type of exemption you are claiming if it is not mentioned in the exemptions listed above.

Note: Purchasers shall file a single exemption certificate with each selling vendor for exempt purchases. Exemption Certificates shall be retained in the selling vendor's records. Changes in name, ownership, nature of business, or any other change in business structure must be reported to the seller holding this certificate and to the Excise Tax Division of the Wyoming Department of Revenue at 122 West 25th Street, Cheyenne, WY 82002-0110. Failure to do so may result in this certificate being canceled.