



Fine Foods Purveyor and Distributor

A decorative wavy line made of many thin, light gray lines that flows across the page, starting from the left edge and ending at the right edge, positioned above the main title.

CREDIT ACCOUNT APPLICATION

Ace Endico Corporation

80 International Blvd.

Brewster, New York 10509

www.aceendico.com

For Office Use Only:
Sales Representative # _____
Customer # _____
Approved Terms _____



Complete and return by fax to:
(401)356-4496
or by e-mail to:
ricredit@aceendico.com

CUSTOMER INFORMATION

Legal/Registered Name: _____

DBA/Trade Name: _____

Billing Address: _____ City: _____

County: _____ State: _____ Zip Code: _____

Shipping Address: _____ City: _____

County: _____ State: _____ Zip Code: _____

(if different from billing address) *if multiple, please attach complete list

Billing Contact Person: _____ Phone Number: _____

Business Phone Number: _____ Fax: _____

Billing E-mail Address: _____

Preferred Billing Method (check one): U.S. Mail E-mail

Federal Tax ID Number: _____ Liquor License Number: _____

Tax Exempt Number (if applicable): _____

Type of Business: _____ Years in Business: _____

(Ex.: Fine Dining, Fast Casual, Fast Food, Hotel, Institutional, etc.)

Type of Ownership: Corporation Partnership Sole Proprietorship

(check one) LLC Other: _____

*Applications will not be reviewed unless a state resale certificate or state sales tax exempt certificate are submitted.

BANK INFORMATION

Bank Name: _____

Routing Number: _____ Account Number: _____

Credit Card Number: _____ Exp. Date: _____ CVV: _____

Billing Address: _____

*Note that a copy of a voided check must be submitted with this application.

PRINCIPAL OWNERS

(submit all information for all additional principals/owners on a separate page)

Name: _____

Name: _____

Home Address: _____

Home Address: _____

Telephone: _____

Telephone: _____

E-mail: _____

E-mail: _____

Driver's License State/Number: _____

Driver's License State/Number: _____

Ownership interest in other business(es)? Y/N

Ownership interest in other business(es)? Y/N

If yes, please list: _____

If yes, please list: _____

*Copy of a valid driver's license must be provided for each owner.

Anticipated Monthly Purchases: _____

Terms Requested: _____

Additional Comments: _____

Emergency Contact Email: _____

*In order to be approved for terms beyond COD, Guarantor information on page 7 must be filled and signed.

TRADE REFERENCES

(Current Food Industry Distributors)

Vendor: _____

Vendor: _____

Contact Name: _____

Contact Name: _____

Telephone: _____

Telephone: _____

E-mail: _____

E-mail: _____

FURTHER SHIPPING INFORMATION

Cross Streets: _____

Preferred Delivery Time (3 consecutive hours): Morning _____ to _____ Afternoon _____ to _____

Days and Hours of Operation: _____

Delivery Type: Dock Street Level Upstairs Downstairs Elevator



Terms, Conditions, Customer Acknowledgements, and Security Agreement ("Terms")

Customer has submitted the attached Credit Account Application (the "Application") in support of its request to obtain goods and/or services from Ace Endico Corp. ("Ace Endico"). By submitting the Application, Customer agrees to be bound by these Terms, as they may be amended, modified, or supplemented from time to time. Nothing contained herein shall be construed to create any obligation or liability for Ace Endico, and Customer expressly acknowledges Ace Endico may terminate any account, agreement, or credit privilege extended to or entered into with Customer for any reason or no reason, with no prior notice.

Customer acknowledges that Ace Endico will rely on all information provided as a material inducement to extend credit to Customer, and certifies that all information it has provided and/or will provide to Ace Endico is true, complete, accurate, and not misleading. Customer authorizes Ace Endico to perform any investigation Ace Endico deems appropriate in its sole discretion to evaluate Customer's credit worthiness and agrees to promptly notify Ace Endico in writing of any material changes to Customer's financial conditions, ownership, or contact information (including address). Customer may not assign any rights, obligations, or benefits it has with relation to Ace Endico without Ace Endico's prior written consent (any material change in ownership of Customer shall be deemed such an assignment). Customer acknowledges that Ace Endico may establish any credit limit for Customer and may increase, decrease, or terminate credit extended to Customer at any time, and in any amount, as Ace Endico may deem appropriate in its sole discretion, without prior notice.

Customer acknowledges that Ace Endico, in its sole discretion, may establish and/or modify payment terms for Customer without prior notice. Customer acknowledges that any such modification of payment terms shall not be deemed a modification of these Terms or any other terms binding upon Customer. Customer agrees that it will make payments pursuant to the terms established by Ace Endico on its invoices or otherwise. If Customer's credit relationship with Ace Endico is terminated, Customer shall purchase any special-order or proprietary items Ace Endico obtained or has held for Customer within three days.

If Customer does not pay or perform pursuant to any terms established by Ace Endico (a "Default"), all amounts owed, regardless of whether or not the same had become due as of date of Customer's Default, shall become immediately due and payable. Customer agrees that it shall pay to Ace Endico finance charges in the amount of 1.5% per month (or the highest non-usurious rate allowable in New York State, whichever is lower) on all amounts due, calculated from the date of Default. Customer agrees that Customer shall pay to Ace Endico all costs and attorneys' fees incurred by Ace Endico to collect sums due and owing from Customer to Ace Endico and/or to enforce these Terms or any other term(s) or agreement(s) between Ace Endico and Customer. Further, Customer agrees that it shall pay to Ace Endico a \$50 fee for each returned check, ACH, or other attempted payment dishonored for any reason. In the event any attempted payment is dishonored, Ace Endico will resubmit it for payment without notice to Customer. Customer agrees that it shall pay to Ace Endico a \$100 fee for any attempted payment that is dishonored again after resubmission for payment.

Customer acknowledges that Ace Endico shall not be responsible for any product nonconformity (price, quantity, quality, or otherwise), unless such non-conformity is noted on the original receipt for delivery at the time of delivery.

These Terms shall apply to all of Customer's transactions with Ace Endico and shall not be amended, modified, or supplemented except as agreed to in writing by Ace Endico. In the event the language of a purchase order or any other communication from Customer varies from these Terms, these Terms shall control.

If any portion, provision, or part of these Terms is held, determined, or adjudicated to be invalid, unenforceable, or void for any reason, each such portion, provision, or part shall be severed from the remainder hereof and shall not affect the validity or enforceability of any remaining portions, provisions, or parts.

Customer acknowledges that the issuance of credit or the sale of any goods or services to Customer by Ace Endico, shall be in Ace Endico's sole discretion (neither this submission, nor any assurance or signature by a Sales Agent for Ace Endico shall bind Ace Endico to issue credit) and shall be good and valuable consideration of the terms set forth herein, and that in the event Ace Endico issues such credit or so transacts with Customer, these Terms shall be binding on Customer and shall inure to the benefit of Ace Endico and its agents, successors, assigns, and subsidiaries.

Customer acknowledges that the laws of the State of New York shall govern Customer's relationship with Ace Endico and these Terms and agrees that any dispute among Customer and Ace Endico, and hereby irrevocably consents to the exclusive jurisdiction of any competent Court situated in the State of New York in connection with any action or proceeding arising out of or relating to the relationship between Customer and Ace Endico.

Unless stated otherwise in writing by Ace Endico, all notices shall be in writing by certified mail, return receipt requested, or by trackable overnight courier and delivered to Ace Endico at 80 International Blvd., Brewster, New York 10509 and to Customer at the billing address set forth in this application.



By executing these Terms, Customer and the individual signing on behalf of Customer certify that the individual signing on behalf of customer has the authority to so sign and to bind Customer, that all information provided by Customer is true and correct, and that Customer's request for the extension of credit is for business purposes only and is not intended for the extension of credit for personal, family, or household purposes.

In order to induce Ace Endico to extend credit to and/or enter into a business relationship with Customer, Customer desires to convey to Ace Endico a security interest in and to all of Customer's right, title, and interest in and to the following property (hereinafter referred to as the "Collateral"): All now owned and hereafter acquired accounts (including interests in goods, returned, reclaimed or repossessed goods, rights as an unpaid vendor), contract rights, chattel paper, investment property, intangibles (including tax/duty claims and refunds, registered and unregistered patents, trademarks, service marks, certificates, copyrights, trade names or applications therefor, trade secrets, goodwill, processes, drawings, blueprints, customer lists, licenses, whether as licensor or licensee, leasehold interests in equipment, real estate, fixtures), documents, instruments, letters of credit, bankers' acceptances or guarantees, cash on hand, deposits, securities, bank accounts, deposit accounts, credits, other property, agreements or property securing or relating to any of the foregoing items, all goods (including all inventory, wherever located and whatever kind), all equipment wherever located (including all machinery, furniture, fixtures, any and all additions, substitutions, replacements, spare parts, and accessions relating thereto (including Customer's rights to acquire any of the foregoing)), real property or personal property in or upon which Customer has or may hereafter have an interest, security interest, lien, or right of setoff, all present and future books and records relating to any of the above (including all computer programs, printed output, computer readable data in the possession or control of the Customer or a third party, and all products and proceeds of the foregoing, including all insurance proceeds and claims against third parties for loss or destruction of or damage to any of the foregoing. The security interest in the Collateral conveyed by Customer to Ace Endico above shall secure the prompt payment and performance of any and all liabilities, obligations, agreements, and undertakings of Customer to Ace Endico in any amount, whether now existing or hereafter arising (the "Obligations").

Customer acknowledges that if Ace Endico shall sell and/or deliver perishable agricultural commodities to Customer, the same shall be sold/delivered subject to the statutory trust authorized by the Perishable Agricultural Commodity Act of 1930 (7 U.S.C. 499e(c)). Any inventory or receivables/proceeds from the sale of such commodities/products shall be held by Customer in trust for Ace Endico until it receives full payment of the sums owing in connection with such transactions.

Applicant hereby authorizes Seller to prepare and file any Uniform Commercial Code ("UCC") financing statements, amendments to UCC financing statements and any other filings or recordings in all jurisdictions where Seller determines appropriate without Applicant's signature, and authorizes Seller to describe the collateral in such financing statements in any manner as Seller determines appropriate.

Customer hereby authorizes Ace Endico to make charges to the accounts provided in the Customer Information section of this application using whatever method Ace Endico deems appropriate in its sole discretion for the purpose of satisfying all debts owed by Customer to Ace Endico.

For the purposes of this agreement, facsimile or other electronically transmitted signatures shall have the same force and effect as originals.

Customer (Full Name of Applicant Company): _____

Authorized Signatory (Printed Name): _____ Title : _____

Authorized Signatory (Signature): _____



Continuing Personal Guaranty and Credit Report Authorization

In order to induce Ace Endico to extend credit to and/or enter into a business relationship with Customer, the undersigned principal(s) and/or owner(s) of Customer authorize Ace Endico to obtain a consumer credit report from time to time on the undersigned individual(s) through credit and consumer reporting agencies or other sources for the purpose of performing a creditworthiness evaluation relating to proposed extension of credit to Customer.

Guarantor hereby unconditionally guarantees the full and prompt payment and performance of any and all liabilities, obligations, agreements, and undertakings of Customer to Ace Endico in any amount, whether now existing or hereafter arising (the "Obligations") to Ace Endico. Guarantor will pay or perform his or her obligations under this Guaranty upon demand. This Guaranty is and is intended to be a continuing guaranty of payment (not collection) of the Obligations (irrespective of the aggregate amount thereof, and is independent of, in addition and without modification to, and does not impair or in any way affect, any other guaranty, indorsement, or other agreement in connection with the Obligations, or in connection with any other indebtedness or liability to Ace Endico or collateral held by the Ace Endico therefor or with respect thereto, whether or not furnished by Guarantor. Guarantor understands that Ace Endico can bring an action under this Guaranty without being required to exhaust other remedies or demand payment first from other parties.

Guarantor acknowledges the receipt of valuable consideration for this Guaranty and acknowledges that Ace Endico is relying on this Guaranty in making a financial accommodation to Customer.

This Guaranty is irrevocable, absolute, continuing, unconditional, and general without any limitation. This Guaranty is unlimited in amount.

Guarantor's obligations shall not be released, impaired or affected in any way including by any of the following, all of which Guarantor hereby waives (i) any bankruptcy, reorganization or insolvency under any law of Customer or that of any other party, or by any action of a trustee in any such proceeding; (ii) any new agreements or obligations of Customer or any other party with Ace Endico; (iii) any adjustment, compromise or release of any Obligations of Customer, by Ace Endico or any other party; (iv) the existence or nonexistence or order of any filings, exchanges, releases, impairment or sale of, or failure to perfect or continue the perfection of a security interest in any collateral for the Obligations, (v) any failure of Guarantor to receive notice of any intended disposition of such collateral; (vi) any fictitiousness, incorrectness, invalidity or unenforceability, for any reason, of any instrument or other agreement which may evidence any Obligation; (vii) any composition, extension, stay or other statutory relief granted to Customer including, without limitation, the expiration of the period of any statute of limitations with respect to any lawsuit or other legal proceeding against Customer or any person in any way related to the Obligations or a part thereof or any collateral therefor; (viii) any change in form of organization, name, membership or ownership of Customer or Guarantor; (ix) any setoff, defense or counterclaim of Customer with respect to the Obligations or otherwise arising, either directly or indirectly, in regard to the Obligations; or (x) any other circumstance that might otherwise constitute a legal or equitable defense to Guarantor's obligations under this Guaranty.

Guarantor waives acceptance, assent and all rights of notice or demand including without limitation (i) notice of acceptance of this Guaranty, of Customer's default or nonpayment of any Obligation, and of changes in Customer's financial condition; (ii) presentment, protest, notice of protest and demand for payment; (iii) notice that any Obligation has been incurred or of the reliance by Ace Endico upon this Guaranty; and (iv) any other notice, demand or condition to which Guarantor might otherwise be entitled prior to Ace Endico's reliance on or enforcement of this Guaranty. Guarantor further authorizes Ace Endico, without notice, demand or additional reservation of rights against Guarantor and without affecting Guarantor's obligations hereunder, from time to time to: release, replace, or modify the Obligations or to accept and hold collateral from any party for the payment of the any or all of the Obligations; to exchange, enforce or refrain from enforcing, or release any or all of such collateral; to dispose of any and all collateral securing the Obligations in any manner as Ace Endico, in its sole discretion, may deem appropriate; and to determine the manner, amount and time of application of payments and credits, if any, to be made on all or any part of the Obligations.

Guarantor shall not transfer, reinvest, or otherwise dispose of his or her assets in a manner or to an extent that would or might impair Guarantor's ability to perform his or her obligations under this Guaranty. This Guaranty shall inure to the benefit of Ace Endico and its successors and assigns, and shall be binding upon Guarantor and his or her legal representative, successors, and assigns. If any provision hereof is held invalid, the other provisions shall remain in effect.

If there is more than one Guarantor, each Guarantor jointly and severally guarantees the payment and performance in full of all Obligations and the term "Guarantor" means each as well as all of them and this Guaranty is a primary obligation. This Guaranty has been delivered to and accepted by Ace Endico and will be deemed to be made in the State of New York and shall be interpreted in accordance with the laws of the State of New York excluding its conflict of laws rules. Guarantor hereby irrevocably consents to the exclusive jurisdiction of any state or federal court in the state of New York.



GUARANTOR HEREBY KNOWINGLY VOLUNTARILY AND INTENTIONALLY WAIVES ANY RIGHT TO TRIAL BY JURY IN ANY ACTION OR PROCEEDING IN LAW OR IN EQUITY IN CONNECTION WITH THIS GUARANTY OR THE TRANSACTIONS RELATED HERETO.

Guarantor acknowledges that he or she has read and understands all the provisions of this Guaranty and has been advised by counsel as necessary or appropriate.

Legal/Registered Name: _____

DBA/Trade Name: _____

GUARANTOR:

Print Name: _____

Signature: _____

Soc. Sec. #: _____

Date: _____

GUARANTOR:

Print Name: _____

Signature: _____

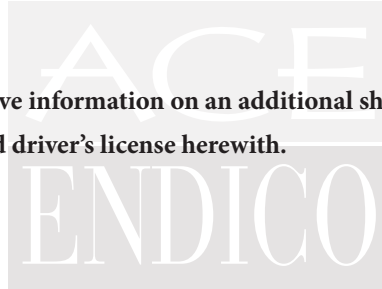
Soc. Sec. #: _____

Date: _____

***Additional Guarantors should submit the above information on an additional sheet.**

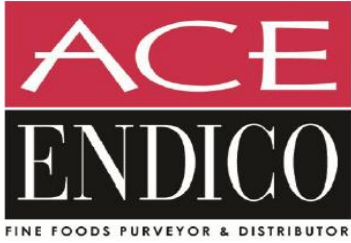
***Each Guarantor must provide a copy of a valid driver's license herewith.**

4825-3280-1235, v. 2



Complete and return by fax to (401)356-4496
or by e-mail to ricredit@aceendico.com





ACH Authorization Form

ACH Information:

ABA (ROUTING #)
ACCOUNT #
NAME (as it appears on check)
ADDRESS (as it appears on check)

Customer #:

Customer Name:	
Address	
City & State	Zip Code
Phone#	

List Additional Users (if none, write "NONE")

Name
Name
Name

Additional Notes

Name	Title
Name	Title
Name	Title
Name	Title

AUTHORIZATION

I, _____ hereby authorize Ace Endico, to debit my account indicated above automatically if payment is not made by the due date. This is for the purpose of satisfying all debts owed through the purchase of goods and/or services by me or my authorized representatives. In the event that my account is transferred to a third party collection agent, I agree to allow the collection agency to debit from my account indicated above. I agree to immediately inform Ace Endico Corporation of any changes to the identity of Authorized Users or any other account changes. I hereby agree that this authorization is good for all orders and due invoices until revoked by me in writing.

PAYEE'S SIGNATURE

PAYEE'S NAME

DATE

A CLEAR COPY OF A CHECK MUST BE INCLUDED WITH THIS AUTHORIZATION FORM TO CONFIRM ACCOUNT INFORMATION.

PLEASE FAX TO THE CREDIT DEPARTMENT AT (845) 940-1516

Ace Endico, 80 INTERNATIONAL BLVD, BREWSTER, NEW YORK 10509 (845) 230-8820

I authorize the ACH payment to be debited from my account automatically when my invoices are due according to the terms provided on my account.

I do not authorize the ACH payment to be debited from my account automatically.

ADDITIONAL COMMENTS

**STATE OF RHODE ISLAND – DIVISION OF TAXATION
SALES AND USE TAX**

EXEMPT PURCHASE CERTIFICATION

This Part to be completed by the PURCHASER

Name (Print or type)		Signature	
Exempt Organization Name		Title	
Address	City	State	ZIP Code

Date of Purchase:

NOTE: A separate Exemption Certification is required for each purchase.

Who may use this Certificate?

Sales to the Federal Government or to any of its agencies or instrumentalities, to the State of Rhode Island, or any of its cities or towns, Rhode Island Exempt Organizations, to any redevelopment agency created pursuant to Chapter 45-31 of the Rhode Island General Laws and any Dam Management Districts created pursuant to Chapter 45-62 of the Rhode Island General Laws are not subject to the tax. *Sales to state governments other than Rhode Island and city and town governments in other states are taxable and may not use this certificate.*

What Purchases are Exempt?

Any item of tangible personal property or rental of living quarters in hotel, motel or tourist camp (except as noted below) may be purchased by the federal government or any of its agencies exempt from sales tax with this certificate. If the charges are billed directly to and paid directly by the federal government, the transaction is exempt from Rhode Island sales tax as a direct purchase. (ex: **Centrally Billed Accounts** – CBAs).

Sales made to and paid for by agent, employee or representative of the above list Organization are TAXABLE, even when the employee: 1) is on official business on behalf of the Agency, 2) is on per diem, 3) is on an expense account, or will otherwise be reimbursed by the Organization.

FEDERAL CREDIT CARDS: The General Services Administration (GSA) issues “GSA SmartPay” credit cards to federal employees for official use. Purchases by federal employee with a GSA SmartPay “Purchase Account” VISA or MasterCard with prefixes 4486, 4614, 4716, 5565, or 5568, or a “Fleet Account” MasterCard or Voyager card with prefixes 5565, 5568,

Purchases made using a GSA SmartPay “Travel Use Only” VISA or MasterCard start with the following number sequences: 4486, 4716 or 5568. Purchases are exempt only if the sixth digit of the account number is a 0, 6, 7, 8 or 9; if the sixth digit is 1, 2, 3 or 4, the charge is taxable.

This part to completed by the SELLER

- 1) I certify that the number sequence of the federal credit card used for this purchase starts with ___ ___ ___ and the sixth digit is ___.
- 2) For the State of RI, or any of its cities or towns, and to any redevelopment agency created pursuant to RI General Law 45-31 or to any RI exempt organization (**certificate attached**), I certify that the last four digits of the credit card used for this purchase were ___ ___ ___ or a check drawn in the name of the exempt agency was rendered.

Seller’s Signature

Date



STATE OF RHODE ISLAND
DEPARTMENT OF REVENUE – DIVISION OF TAXATION
SALES AND USE TAX

RESALE CERTIFICATE

I HEREBY CERTIFY under penalties of perjury that I hold valid Permit to Make Sales at Retail No. _____ issued pursuant to the Rhode Island Sales and Use Tax Act, that I am engaged in the business of selling _____; that the tangible personal property described herein which I shall purchase from:

will be resold by me in the form of tangible personal property; provided, however, that in the event any of such property is used for any purpose other than retention, demonstration or display while holding it for sale in the regular course of business, it is understood that I am required by the above Act to report and pay tax, measured by the purchase price of such property.

Description of property to be purchased:

Name of Purchaser: _____

Address _____

dated _____, 20____

Signature _____



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

SALES & USE TAX RESALE CERTIFICATE

Issued to (Seller) _____ Address _____

I certify that Name of Firm (Buyer) _____ is engaged as a registered
Street Address or P.O. Box No. _____
City State Zip _____
() Wholesaler
() Retailer
() Manufacturer
() Lessor
() Other (specify)

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

.....

City or state	State Registration or I.D. No.	City or State	State Registration or I.D. No.
_____	_____	_____	_____
City or state	State Registration or I.D. No.	City or State	State Registration or I.D. No.
_____	_____	_____	_____
City or state	State Registration or I.D. No.	City or State	State Registration or I.D. No.
_____	_____	_____	_____

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

General description of products to be purchased from the seller:

_____ I declare under the penalties of false statement that this certificate has been examined by me and to the best of my knowledge and belief is a true, correct and complete certificate.

Authorized Signature _____
(Owner, Partner or Corporate Officer) Title Date

Purchases of Tangible Personal Property and Services by Certain Hospitals, Nonprofit Nursing Homes, Nonprofit Rest Homes, or Nonprofit Residential Care Homes

General Purpose: A nonprofit hospital, nonprofit nursing home, nonprofit rest home, nonprofit residential care home, or an acute care hospital operating in Connecticut as a sole community hospital as described in 42 CFR 412.92, must issue CERT-113 to retailers when purchasing tangible personal property or taxable services to be used by the institution exclusively for the purposes for which it was established.

Hospital is defined in Conn. Gen. Stat. §19a-490(b) as an establishment for the lodging, care, and treatment of persons suffering from disease or other abnormal physical or mental conditions and includes inpatient psychiatric services in general hospitals. For the purposes of CERT-113, *qualifying hospital* includes any nonprofit hospital or acute care hospital operating in Connecticut as a sole community hospital as described in 42 CFR 412.92.

Under Conn. Gen. Stat. §12-412(5), a nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home is:

- An institution that holds a valid and active license issued by the Department of Public Health under Conn. Gen. Stat. §19a-491 of Chapter 368v; **and either**
- An institution issued an exemption permit before July 1, 2002, by the Department of Revenue Services (DRS) that has not been cancelled or revoked by DRS; **or**
- An institution that is exempt from federal income tax under I.R.C. §501(a) and has been issued a determination letter by the Internal Revenue Service (IRS) as an organization described in I.R.C. §501(c)(3) or (4), and that has not been revoked by IRS.

Nursing home, rest home, and residential care home are defined in Conn. Gen. Stat. §19a-490(c) as an establishment that furnishes, in single or multiple facilities, food and shelter to two or more persons unrelated to the proprietor and in addition, provides services that meet a need beyond the basic provisions of food, shelter, and laundry.

A nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home that is not, and is not required to be, registered as a retailer with DRS may use this certificate to purchase any tangible personal property for resale at one of the five fundraising or social events of a day's duration during any calendar year. The event must be exempt from tax under Conn. Gen. Stat. §12-412(94). Otherwise, these nonprofit institutions may not purchase tangible personal property for resale with this certificate.

This certificate may not be used for purchases of taxable services for resale. This certificate may not be used for the purchase of meals or lodging, unless a nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home that is not, and is not required to be, registered as a retailer with DRS is purchasing meals for resale at one of the five fundraising or social events per year that is exempt from tax under Conn. Gen. Stat. §12-412(94). (See **Special Notice 98(11)**, *Exemption From Sales and Use Taxes of Sales by Nonprofit Organizations at Fundraising or Social Events* or **Informational Publication 2002(11)**, *Nonprofit Hospitals, Nonprofit Nursing Homes, Nonprofit Rest Homes, and Nonprofit Residential Care Homes*.)

If the purchaser is not a qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home or does not use the property or services purchased exclusively for the purposes for which the institution was established, the purchaser owes use tax on the total purchase price of the property or services.

Statutory Authority: Conn. Gen. Stat. §12-412(5) and (94), and Chapter 368v of the Connecticut General Statutes.

Instructions for the Purchaser: An officer of the qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home must issue and sign this certificate to advise the seller of tangible personal property or taxable services that sales and use taxes do not apply to the purchase. Keep a copy of the certificate, the documents attached, and records that substantiate the information entered on this certificate for at least six years from the date this certificate is issued.

The purchaser must attach to this certificate a copy of the license issued by the Department of Public Health under Chapter 368v of the Connecticut General Statutes.

In addition, a nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home, must attach a copy of the:

- Exemption permit issued to the organization by DRS prior to July 1, 2002; **or**
- Determination letter issued by the IRS that establishes the organization is an exempt organization as described in I.R.C. §501(c)(3) or (4).

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption, of the tangible personal property or taxable services are not subject to sales and use taxes. The certificate is valid only if taken in good faith from a qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home. For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not a qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home.

Keep this certificate, the documents attached, and bills or invoices to the purchaser for at least six years from the date the items or services were purchased. The bills, invoices, or records covering the purchases made under this certificate must be marked "Exempt Under CERT-113" to indicate that the purchases were exempt.

This certificate may be used for a single exempt purchase, in which case the box marked "One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect from the date CERT-113 is issued until the date the institution's license with the Department of Public Health expires, unless the purchaser revokes CERT-113 in writing before the date the license with the Department of Public Health expires.

A qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home must pay for its exempt purchases by a check drawn on its checking account or by a credit card issued in its name (and not in the name of any of its members or officers). A qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home may make a purchase of \$10 or less using cash from the institution's own funds. However, a blanket CERT-113 may not be used for a cash purchase, and a properly completed CERT-113, with the appropriate documents attached, must be issued to the retailer at the time of each cash purchase.

Name of purchaser			Connecticut Tax Registration Number
Purchaser's address	Number and street	PO Box	Exemption Permit Number
City or town	State	ZIP code	Federal Employer ID Number (FEIN)
Name of seller			Connecticut Tax Registration Number
Seller's address	Number and street	PO Box	Exemption Permit Number
City or town	State	ZIP code	Federal Employer ID Number (FEIN)
Reason for certificate (check one box only): <input type="checkbox"/> Blanket Certificate <input type="checkbox"/> One purchase only			
Type of item purchased: <input type="checkbox"/> Tangible personal property <input type="checkbox"/> Service(s)			
Description:			

Declaration by Purchaser

The qualifying hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home declares that the tangible personal property or taxable services described above will be used exclusively for the purposes for which the organization was established. A nonprofit hospital, nonprofit nursing home, nonprofit rest home, or nonprofit residential care home declares that the tangible personal property will not be resold unless the purchase of tangible personal property or meals are for resale at one of the five fundraising or social events per year that are exempt from tax and the institution is not, and is not required to be, a registered retailer with DRS. The organization further declares that the license with the Department of Public Health attached to this certificate is active and valid and the state exemption permit or federal determination letter attached to this certificate has not been cancelled or revoked.

According to Conn. Gen. Stat. §12-412(5) or Conn. Gen. Stat. §12-412(94), the purchase of the item(s) is exempt from sales and use taxes.

Declaration: I declare under penalty of law that I have examined this return or document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name of Purchasing Institution

By: _____
Authorized Signature of Owner or Officer Title Date

Tax Information

Telephone Assistance
For telephone assistance, call the Department of Revenue Services (DRS) at **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); or **860-297-5962** (from anywhere).

Forms and Publications
View, download, and print all Connecticut forms and publications by visiting the DRS website at **portal.ct.gov/DRS**

Email
Send routine tax questions to **drs@po.state.ct.us**
Do not send account-related inquiries.



Form ST-4 Sales Tax Resale Certificate

Name of purchaser Account ID number or Federal ID number

Address

City/Town State Zip

Type of business in which purchaser is engaged:

Type of tangible personal property or service being purchased (be as specific as possible):

Name of vendor from whom tangible personal property or services are being purchased:

Address City/Town State Zip

I hereby certify that I hold a valid Massachusetts Vendor's Registration, issued by the Commissioner of Revenue, pursuant to Massachusetts General Laws, Chapter 64H, section 7, and that I am in the business of selling the kind of tangible personal property or services being purchased under this certificate, and that I intend to sell such property or services in the regular course of my business.

Signed under the penalties of perjury.

Signature of purchaser Title Date

Check applicable box: Single purchase certificate Blanket certificate

Notice to Vendors

1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.
2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.
3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.
4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.
5. The vendor must retain this certificate as part of his/her permanent tax records.

If you have any questions about the acceptance or use of this certificate, please contact: **Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.**

Notice to Purchasers

1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.
2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to mass.gov/dor and click on MassTaxConnect to complete an online application for registration.
3. This certificate must be signed by and bear the name and address of the purchaser and his/her Account ID number or Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.
5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.
6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.

Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.



Form ST-5 Sales Tax Exempt Purchaser Certificate

Rev. 6/09

Massachusetts
Department of
Revenue

Part 1. Exempt taxpayer information. To be completed by exempt government or 501(c)(3) organization.

Name _____

Address _____

City _____ State _____ Zip _____

Exemption number _____

Issue date _____ Date of expiration of certificate _____

Certification is hereby made that the organization named above is an exempt purchaser under Massachusetts General Laws, Chapter 64H, sections 6(d) or 6(e). All purchases of tangible personal property or services by this organization are exempt from taxation under said chapter to the extent that such property or services are used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation.

Signature _____ Title _____ Date _____

Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

Part 2. Agent information. To be completed by agent of exempt government or 501(c)(3) organization.

Name of agent's organization _____

Address _____

City _____ State _____ Zip _____

Agent's name _____

Address _____

City _____ State _____ Zip _____

I certify that in making this purchase, I am acting as an agent for the exempt organization named above (select one):

Government organization (local public school, city/town government, state agency, etc.).
Attach Form ST-2, if available. If Form ST-2 is not available, enter exemption number, if known: _____

501(c)(3) organization (parochial school, Scout troop, etc.). Form ST-2 must be attached.

Signature _____ Title _____ Date _____

Part 3. Vendor information

Vendor's name _____

Check applicable box:

Single purchase certificate (attach detailed receipts or complete Part 4, on reverse)

Blanket certificate

