



2130 KIENLEN AVE, ST. LOUIS, MO 63121 PH: 1-800-536-6828, 314-383-3700 FX:314-383-1837

Potential Energy Petroleum customer:

Thank you for your interest in becoming an Energy Petroleum customer! In order for our company to consider a mutually beneficial business relationship, we have established the following commercial credit application process for those customers requesting credit. The process usually takes one to two business days when applying for credit, so long as all information is completed on our application. Following is a general overview of each form attached:

Commercial Credit Application (two pages)

Page 1 – Basic information about your company including business credit references. This page may be substituted with your company's credit information form. Please make sure to include fax numbers and account numbers of your references.

Page 2 – All prospective customers must fill out all lines of this page up to and including a signature under Business Authorization. Your salesperson can help estimating a credit amount. Please review credit terms and policies and sign under Business Authorization (must be signed by an authorized company representative). Proprietor Authorization must be signed by an officer of the company if the company has been established within the previous five years and may also be requested dependant on company business credit review.

ACH Authorization:

- Required for Wholesale transport fuel customers (direct drop deliveries, usually over 5000 gallons), Wholesale distributors, and any customer requesting a credit line over \$50,000.00.

Offered as a 1% discount for all other customers when not required (credit terms remain the same).

- Your invoices are automatically drafted from your account when they are due. This ensures that payments are received on time and cuts down on paperwork and mail time. All invoices are emailed or faxed the next business day after delivery. A notice listing invoices is emailed or faxed 3 days prior to a draft taking place. Any invoice inaccuracies can be addressed immediately by our billing staff.

Missouri Sales Tax Exemption Form 149:

- If your company is exempt for another state or tax, please forward the appropriate form(s).

- There is a small \$75 fee for each amended (monthly) tax return we must process when a tax exemption form is not on file with our company and/or a request is made to re-bill for tax exemptions in prior tax months.

Please forward all completed forms to my attention. If you have any questions or concerns, please contact your sales representative or myself. Thank you for your interest and we look forward to doing business together!

Sincerely,

John Ellis  
Credit Manager  
Energy Petroleum Co.  
Phone: 314-383-3700x331

Fax: 314-383-1837

Email: [jhellisii@energypetro.com](mailto:jhellisii@energypetro.com)



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COMMERCIAL CREDIT APPLICATION page 1 of 2

WE ARE REQUESTING A C.O.D. ACCOUNT: [ ] (Please fill out corporate legal information section only)

CORPORATE LEGAL INFORMATION

LEGAL NAME: \_\_\_\_\_ DBA: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

CONTACT: \_\_\_\_\_ PHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

BILL TO ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

A.P. CONTACT: \_\_\_\_\_ PHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

INVOICES TO BE EMAILED OR FAXED TO THE FOLLOWING: \_\_\_\_\_

SHIP TO ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

CONTACT: \_\_\_\_\_ PHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

CORP. STRUCTURE: [ ] C Corporation, [ ] S Corporation, [ ] Partnership/Proprietorship, [ ] Nonprofit/Government

OFFICERS: \_\_\_\_\_ INDUSTRY TYPE: \_\_\_\_\_

CORPORATE WEBSITE ADDRESS: \_\_\_\_\_ YEARS IN BUSINESS: \_\_\_\_\_

REFERENCES

BANK REFERENCE:

FINANCIAL INSTITUTION: \_\_\_\_\_ ACCOUNT REPRESENTATIVE: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_ PHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

BUSINESS REFERENCES:

COMPANY NAME: \_\_\_\_\_ ACCOUNT #: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

CONTACT: \_\_\_\_\_ PHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

COMPANY NAME: \_\_\_\_\_ ACCOUNT #: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

CONTACT: \_\_\_\_\_ PHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

COMPANY NAME: \_\_\_\_\_ ACCOUNT #: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

CONTACT: \_\_\_\_\_ PHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

PREVIOUS PETROLEUM SUPPLIER: \_\_\_\_\_

FOR OFFICE USE ONLY: ACCOUNT NUMBER: SALESPERSON: CL: PD TMS - TR: TW: LB: ACH: Y / N EXEMPT: Y / N SC: #REF: PG: Y / N CLASS: APPROVED BY:



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COMMERCIAL CREDIT APPLICATION (continued) page 2 of 2

LEGAL NAME OF COMPANY: \_\_\_\_\_ FEDERAL ID NUMBER: \_\_\_\_\_

AMT. OF CREDIT REQUESTED: \$ \_\_\_\_\_ For lines requested over \$100,000 please forward last 3 years of financial statements. Statements will be held in strict confidence and used only to determine credit amount requested.

HAS YOUR COMPANY EVER FILED FOR BANKRUPTCY? Y or N

ARE YOU EXEMPT FROM ANY TAXES? [ ] NO, WE ARE NOT EXEMPT FROM ANY TAXES (PLEASE CHARGE ALL TAXES) [ ] YES, WE ARE EXEMPT (PLEASE ATTACH APPLICABLE EXEMPTION FORM)

Tax exemptions will only be granted upon receipt of the proper exemption form. A small \$75 fee is charged for each monthly amended tax return we must undertake as a result of a request to re-bill invoices for a prior tax period due to a tax exemption.

CREDIT TERMS:

- FUEL – COMMERCIAL TRANSPORT DELIVERIES (direct drop transactions)– NET10 ACH (form follows)
FUEL – COMMERCIAL TANKWAGON DELIVERIES (metered deliveries)– NET 20
LUBRICANT, ANCILLARY PRODUCTS AND ALL OTHER INVOICE TERMS– NET 30

All credit terms are as of invoice date. All commercial fuel deliveries over 12 days past due and all other invoices over 30 days past due are subject to daily finance charges of 1.5%. All invoices over 30 days past due are subject to a change to C.O.D. terms.

BUSINESS AUTHORIZATION: (Signature Required)

By signing this application, I authorize Energy Petroleum Company or its agent to make any and all necessary inquiries for action on this Credit Application including but limited to investigate business credit and financial records in connection with the opening, monitoring, renewal and extension of this and other accounts with Energy Petroleum and the marketing of other products and services to you and your business by Energy Petroleum parent, subsidiaries, and affiliates. If I request, you will tell me whether your business credit report was requested and, if so, the name and address of the consumer credit reporting agency that furnished the report. I hereby indemnify Energy Petroleum Company and its agents from any liability resulting from any action performed by Energy Petroleum, its subsidiaries affiliates or agents pursuant to this credit application. In the event our account is not paid according to the terms set forth by Energy Petroleum Co., we agree to pay a FINANCE CHARGE of 1-1/2% per month on the principal balance during the terms of the delinquency. If the account becomes more than 30 days delinquent and is placed in the hands of a collection agency or an attorney for collection or suit, we agree to pay all collection costs, all attorney fees and all court costs. If my company is not publicly traded, I agree to give Energy Petroleum 30 days notice of any change in ownership greater than 50%. By signing this form I represent that I am an authorized agent of the company applying for credit and I agree to all terms as stated above.

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

WE MAY RESPECTFULLY REQUEST THE FOLLOWING INFORMATION BE COMPLETED BY AN OFFICER OF THE COMPANY:

PROPRIETOR AUTHORIZATION: (Required for officers of companies in business less that 5 years)

By signing this application, I authorize Energy Petroleum Company or its agent to make any and all necessary inquiries for action on this Credit Application including but limited to investigate my personal credit and financial records in connection with the opening, monitoring, renewal and extension of this and other accounts with Energy Petroleum and the marketing of other products and services to you and your business by Energy Petroleum parent, subsidiaries, and affiliates. If I request, you will tell me whether your consumer credit report was requested and, if so, the name and address of the consumer credit reporting agency that furnished the report. I hereby indemnify Energy Petroleum Company and its agents from any liability resulting from any action performed by Energy Petroleum, its subsidiaries affiliates or agents pursuant to this credit application. In the event our account is not paid according to the terms set forth by Energy Petroleum Co., I agree to pay a FINANCE CHARGE of 1-1/2% per month on the principal balance during the terms of the delinquency. If the account becomes more than 30 days delinquent and is placed in the hands of a collection agency or an attorney for collection or suit, I agree to pay all collection costs, all attorney fees and all court costs. If my company is not publicly traded, I agree to give Energy Petroleum 30 days notice of any change in ownership greater than 50%. The undersigned agrees to warrant all debts of the above business incurred while doing business with Energy Petroleum Co.

FIRST NAME: \_\_\_\_\_ MIDDLE INITIAL: \_\_\_\_\_ LAST NAME: \_\_\_\_\_

SOCIAL SECURITY NUMBER: \_\_\_\_\_ DATE OF BIRTH: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

## AUTOMATED CLEARING HOUSE ("ACH") AUTHORIZATION AGREEMENT

Customer Name:		FEIN/SSN:	
Customer Address (Street City, State, Zip):			
Customer Contact:	Phone:	Fax:	E-mail:
Customer Financial Institution Name:			
Financial Institution Address (Street, City, State, Zip):			
Financial Institution Contact:	Financial Institution Phone:		Financial Institution Fax:
Financial Institution Routing (ABA) Number		Customer Bank Account Number**	
**Please include a copy of a voided check or an account number verification letter on Financial Institution letterhead and signed by an employee of the Customer Financial Institution indicated above.			

The above named Customer, person or company (CUSTOMER) hereby authorizes ENERGY PETROLEUM COMPANY, INC (ENERGY) to originate an Automated Clearing House (ACH) electronic funds transfer credit/debit entry to CUSTOMER'S demand deposit account and hereby authorizes the CUSTOMER'S financial Institution (CUSTOMER'S BANK), to accept and to credit or debit the amount of such entries to CUSTOMER'S demand deposit account.

BMO HARRIS BANK, 13205 Manchester Rd., St. Louis, MO 63131 (314-543-3300), shall initiate the ACH credit and/or debit transaction, on behalf of ENERGY. The CUSTOMER will receive notification of the ACH electronic funds transfer at least 3 days prior to the ACH fund date of transfer. The date and amount of funds transferred will be determined separately based on ENERGY invoice amounts for sales to the CUSTOMER and in accordance with separately agreed upon terms of credit extended by the ENERGY to the CUSTOMER or, otherwise, by separate mutual agreement (verbal or otherwise) between the CUSTOMER and ENERGY, authorizing ENERGY to originate an ACH transfer or transfers. Any variance between notified and actual transfer dates due to banking holidays shall be acceptable to all parties to this agreement alike without recourse or penalty.

This authority shall remain in effect until 30 days after BMO HARRIS BANK, at the address shown above, and ENERGY at the address shown below, have received written cancellation from the CUSTOMER. Notice of cancellation shall not affect ACH debit or credit entries initiated prior to the 30th day following BMO HARRIS BANK and ENERGY's actual receipt of notice of cancellation.

CUSTOMER understands that the ACH electronic funds transfer debit entry will only be accepted by CUSTOMER'S BANK if sufficient funds are available in CUSTOMER'S demand deposit account, and CUSTOMER agrees separately with ENERGY to deposit adequate funds prior to each ACH debit made by ENERGY to CUSTOMER'S demand deposit account. In the event any entry is not accepted for any reason, CUSTOMER'S BANK is to notify ENERGY by telephone at the telephone number shown below by the close of the banking day on which this entry is presented. CUSTOMER agrees to pay ENERGY immediately all sums refused by CUSTOMER'S BANK for transfer. Interest shall accrue on such sums at the rate of 18% per annum or the highest rate allowed by law, which ever shall be less, from the date of attempted debit until paid in full. CUSTOMER shall pay ENERGY all expenses incurred by ENERGY in collecting unpaid sums including but not limited to related bank fees, reasonable attorney fees, court costs, and collection agency costs. In the event ENERGY electronically debits CUSTOMER'S account in an amount less than \$500, ENERGY may collect, in the same ACH transaction or any subsequent ACH transaction, the electronic debit charges incurred to originate the transaction.

CUSTOMER understands that if CUSTOMER refuses or otherwise fails to make payment for a debit entry, ENERGY, at its sole discretion, may terminate this agreement and all other agreements between CUSTOMER and ENERGY. The exercise of any rights pursuant to this agreement which are not specifically defined within this agreement shall be governed in accordance with National Automated Clearing House (NACHA) Operating rules.

### CUSTOMER Authorization (must have sufficient bank account signing authority)

Authorized Signature	Title	Date

### CUSTOMER Financial Institution Acceptance

Authorized Signature	Title	Date

ENERGY PETROLEUM COMPANY (314) 383-3700

FEIN: 43-0725844

Signature	Title	Date



MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
**SALES OR USE TAX EXEMPTION CERTIFICATE**

FORM  
**149**  
(REV. 11-2012)

**THIS FORM IS TO BE  
GIVEN TO THE SELLER  
BY THE PURCHASER**

PURCHASER AND SELLER

**Caution to seller:** In order for the certificate to be accepted in good faith by the seller, the seller must exercise care that the property being sold is exempt. When a purchaser is claiming an exemption for purchases of items that qualify for the full manufacturing exemption and other items that only qualify for the partial manufacturing exemption, the seller must make certain the correct amount of tax is charged for each item purchased.

PURCHASER'S NAME	TELEPHONE NUMBER	SELLER'S NAME	TELEPHONE NUMBER
CONTACT PERSON		CONTACT PERSON	
DOING BUSINESS AS NAME (DBA)		DOING BUSINESS AS NAME (DBA)	
ADDRESS		ADDRESS	
CITY, STATE, ZIP		CITY, STATE, ZIP	
PRODUCT OR SERVICES PURCHASED EXEMPT FROM TAX			
PURCHASER'S TYPE OF BUSINESS			PURCHASER'S MO TAX ID NUMBER

**RESALE: EXCLUSION FROM SALES OR USE**

- Purchases of Tangible Personal Property for RESALE: *Retailer's State Tax ID Number* \_\_\_\_\_ *Home State* \_\_\_\_\_  
(Missouri Retailers must have a Missouri Tax ID Number)
- Purchases of Taxable Services for RESALE (see list of taxable services in instructions): *Retailer's MO Tax ID Number* \_\_\_\_\_  
(Resale certificate cannot be taken by seller in good faith unless the purchaser is registered in Missouri)
- Purchases by Manufacturer or Wholesaler for Wholesale: *Home State:* \_\_\_\_\_  
(Missouri Tax ID Number may not be required)
- Purchases by Motor Vehicle Dealer: *Missouri Dealer License Number* \_\_\_\_\_  
(Only for parts that will be used on vehicles being resold)(Form 149T is required for tire and battery fees)

**MANUFACTURING EXEMPTIONS - FULL EXEMPTIONS: (These exemptions apply to state and local sales and use tax.)**

- INGREDIENT OR COMPONENT PART
- MANUFACTURING MACHINERY, EQUIPMENT, AND PARTS
- MATERIAL RECOVERY PROCESSING
- PLANT EXPANSION
- RESEARCH AND DEVELOPMENT OF AGRICULTURAL BIOTECHNOLOGY PRODUCTS AND PLANT GENOMICS PRODUCTS AND PRESCRIPTION PHARMACEUTICALS

DESCRIBE PRODUCT OR SERVICES PURCHASED EXEMPT FROM TAX

**MANUFACTURING EXEMPTIONS PARTIAL EXEMPTIONS: (These exemptions only apply to state tax (4.225%) and local use tax, but not local sales tax. The seller must collect and report local sales taxes imposed by political subdivisions.)**

- RESEARCH AND DEVELOPMENT
- MACHINERY AND EQUIPMENT USED OR CONSUMED IN MANUFACTURING
- MATERIALS, CHEMICALS, MACHINERY, AND EQUIPMENT USED OR CONSUMED IN MATERIAL RECOVERY PROCESSING PLANT
- MANUFACTURING CHEMICALS AND MATERIALS

DESCRIBE PRODUCTS OR SERVICES PURCHASED EXEMPT FROM STATE TAX AND LOCAL USE TAX, BUT SUBJECT TO LOCAL SALES TAX

- UTILITIES OR ENERGY AND WATER USED OR CONSUMED IN MANUFACTURING (**MUST COMPLETE BELOW**)

PURCHASER'S MANUFACTURING PERCENTAGE \_\_\_\_\_%

PURCHASER'S METHOD OF CALCULATION

- SQUARE FOOTAGE
- USE ANALYSIS

OTHER \_\_\_\_\_

ENERGY ACCOUNT NUMBER(S) \_\_\_\_\_

**OTHER SALES OR USE EXEMPTIONS:**

- AGRICULTURAL
- COMMON CARRIER (ATTACH COMPLETED FORM 5095)
- LOCOMOTIVE FUEL
- AIR AND WATER POLLUTION CONTROL MACHINERY, EQUIPMENT, APPLIANCES AND DEVICES
- COMMERCIAL MOTOR VEHICLES OR TRAILERS GREATER THAN 54,000 POUNDS (ATTACH COMPLETED FORM 5435)
- OTHER \_\_\_\_\_

**SIGNATURE:**

UNDER PENALTIES OF PERJURY, I SWEAR OR AFFIRM THE INFORMATION ON THIS FORM IS TRUE AND CORRECT AS TO EVERY MATERIAL MATTER. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)	TITLE	DATE (MM/DD/YYYY)
_____	_____	____/____/____

SIGNATURE

## INSTRUCTIONS

PURCHASER  
AND SELLER

Complete the name of the purchaser, doing business as, address, city, state, and zip.

Give a brief description of the product or services to be purchased. If claiming exemption for plant expansion, new plant, or design change, indicate a general project description, project number, or a brief description of the equipment to be purchased. A new exemption will be needed for future projects.

Give a brief description of the type of business.

Complete the name of the seller, doing business as, address, city, state, and zip.

**RESALE: EXCLUSION FROM SALES OR USE TAX**

Check the appropriate box for the type of exemption to be claimed and complete any additional information requested.

**Purchases of Tangible Personal Property for RESALE:** Retailers that are purchasing tangible personal property for resale purposes are exempt from sales or use tax.

The purchaser's state tax ID number can be found on the Missouri Retail License or out of state registration for retail sales.

**Purchases of Taxable Services for RESALE:** Purchasers for resale must have a Missouri retail license in order to claim resale of taxable services in Missouri. A taxable service includes sales of restaurants, hotels, motels, places of amusement, recreation, entertainment, games and athletic events not at arms length and sales of telecommunications and utilities (see Section 144.018, RSMo).

**Purchases by Manufacturer or Wholesaler for Wholesale:** A Missouri Tax ID Number is not required to claim this exclusion.

**Purchaser's Home State:** Provide the state in which purchaser is located and registered.

**Purchases by Motor Vehicle Dealer:** A motor vehicle dealer who is purchasing parts for the repair of a vehicle being resold is exempt from sales or use tax. The dealer's license is issued by the Missouri Motor Vehicle Bureau or by the out of state registration authority that issues such licenses.

**MANUFACTURING EXEMPTIONS - FULL EXEMPTIONS**

Check the appropriate box for the type of exemption to be claimed. All items selected in this section are exempt from state and local sales and use tax under Section 144.030, RSMo.

**Ingredient or Component Parts** – This exemption includes materials, manufactured goods, machinery, and parts that become a part of the final product. To qualify, the product must ultimately be subject to sales or use tax, or its equivalent, in Missouri or other states.

**Manufacturing Machinery, Equipment and Parts** – This exemption includes only machinery and equipment and their parts that are used directly in manufacturing a product. To qualify, the product must ultimately be subject to sales or use tax, or its equivalent, in Missouri or other states.

**Material Recovery Processing** – This exemption includes machinery and equipment used to establish new or to replace existing material recovery processing plants. See Sections 144.030.2(5) and (31), RSMo, for a definition of, and exemptions for, material recovery processing.

**Plant Expansion** – This exemption includes machinery, equipment, and parts and the materials and supplies solely required for installing or constructing the machinery and equipment, used to establish new or to expand existing Missouri manufacturing, mining, or fabricating plants. To qualify, the machinery must be used directly in manufacturing, mining or fabricating a product that is ultimately subject to sales or use tax, or its equivalent, in Missouri or other states.

**Research and Development of Agricultural Biotechnology Products and Plant Genomics Products and Prescription Pharmaceuticals** – This exemption is specifically authorized in Section 144.030.2(34), RSMo, and exempts any tangible personal property used or consumed directly or exclusively in research and development of agricultural, biotechnology, and plant genomics products and prescription pharmaceuticals consumed by humans or animals.

**MANUFACTURING EXEMPTIONS - PARTIAL EXEMPTIONS**

Check the appropriate box for the type of exemption to be claimed according to Section 144.054, RSMo. All items in this section are exempt from state sales and use tax and local use tax, but are still subject to local sales tax.

Section 144.054, RSMo, exempts electrical energy and gas (natural, artificial and propane), water, coal, energy sources, chemicals, machinery, equipment and materials used or consumed in manufacturing, processing, compounding, mining or producing any product. These same items are exempt if used or consumed in processing recovered materials. To qualify for this exemption, the item must be used or consumed and does not have the same requirement of direct use that is required in Section 144.030, RSMo. Additionally, the manufactured product is not required to be ultimately subject to tax.

**Research and Development** – Check this box if the exemption is for the research and development related to manufacturing, processing, compounding or producing a product.

**Manufacturing Chemicals and Materials** - Check this box if the exemption is for chemicals or materials used or consumed in manufacturing, processing, compounding or producing a product.

**Machinery and Equipment Used or Consumed in Manufacturing** - Check this box if the exemption is for machinery or equipment used or consumed in manufacturing, processing, compounding or producing a product.

**Materials, Chemicals, Machinery, and Equipment Used or Consumed in Material Recovery Processing Plant** – Check this box if the exemption is for material recovery processing.

**Utilities or Energy and Water Used or Consumed in Manufacturing** – If claiming utilities (electrical energy, gas or water), record account numbers, meter numbers, or other information as required by the vendor. All purchasers who are claiming an exemption for energy use must provide the amount of energy use which is related to manufacturing in the space provided and also select the method by which this percentage was obtained.

**OTHER SALES OR USE EXEMPTIONS**

**Agricultural** - Farm machinery and equipment are exempt from tax if used exclusively for agricultural purposes, used on land owned or leased for the purpose of producing farm products, and used directly in the production of farm products to be ultimately sold at retail. The sale of grains to be converted into foodstuffs or seed, and limestone, fertilizer, and herbicides used in connection with the growth or production of crops, livestock or poultry is exempt from tax. The sale of livestock, animals or poultry used for breeding or feeding purposes, feed for livestock or poultry, feed additives, medications or vaccines administered to livestock or poultry in the production of food or fiber, and sales of pesticides and herbicides used in the production of aquaculture, livestock or poultry are exempt from tax. All sales of fencing materials used for agricultural purposes and the purchase of motor fuel are exempt from tax.

**Common Carrier** - Materials, replacement parts and equipment purchased for use directly upon, and for the repair and maintenance or manufacture of, motor vehicles, watercraft, railroad rolling stock or aircraft engaged as common carriers of persons or property. See Section 144.030.2(3), RSMo. Attach completed Form 5095.

**Locomotive Fuel** - Fuel purchased for use in a locomotive that is a common carrier is exempt from sales and use tax.

**Air and Water Pollution Control Machinery, Equipment, Appliances and Devices** - Machinery, equipment, appliances and devices purchased or leased and used solely for the purpose of preventing, abating or monitoring water and air pollution, and materials and supplies solely required for the installation, construction or reconstruction of such machinery, equipment, appliances and devices. See Sections 144.030.2(15) and (16), RSMo.

**Commercial Motor Vehicles or Trailers Greater Than 54,000 Pounds** - Motor vehicles registered for and capable of pulling in excess of 54,000 pounds and their trailers actually used in the normal course of business to haul property on the public highways of the state are exempt from tax. The purchase of materials, replacement parts, and equipment used directly on, for the repair of and maintenance or manufacture of these vehicles is also exempt. See Section 144.030.2(4), RSMo.

**Other** - Exemptions not listed on this sheet, but are provided by statute. Provide explanation of exemption being claimed. See Chapter 144 of the Missouri Revised Statutes for exemption <http://www.moga.mo.gov/statutes/c144.htm>.

**SIGNATURE**

If you have any questions, please contact the Taxation Division, P.O. Box 358, Jefferson City, MO 65105-0358, call (573) 751-2836 or e-mail [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov). Sellers should update resale certificates for their files every five (5) years.

SALES OR USE TAX

SIGNATURE



# 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.