



Welcome!

We are excited you have expressed interest in becoming a customer of Extruded Aluminum Corporation (EAC). In order to help ensure we get off to a smooth start, we have enclosed a package of documents to share the necessary information to establish your account and give you basic information on working with EAC.

1. Commercial Credit Application – if you have the essential information on a separate document we are happy to use that. We do however, ask that you sign and return our application.
  - a. Please note that all quotes, unless previously discussed and approved through your EAC Sales Engineer, are priced assuming net 30 day payment terms.
  - b. Based on applicable credit investigation and subsequent payment performance, we reserve the right to modify payment terms at any time.
  - c. Following our credit review, we will issue a letter to you confirming your established terms and credit limit.
2. Credit Agreement – please sign and return
3. Shipping Information
4. ASN - We have the ability to send shipping documents via an Advanced Shipping Notification (ASN). Please indicate on the enclosed form the contact information to send your ASNs.
5. Invoice Delivery Preference – all invoices are sent to you via fax or email as soon as it has been prepared. Please indicate your preferred method of delivery.
6. Payments – Our preference is to receive your payment via ACH. Banking information to establish this payment is attached. Remittances can be emailed to [accounting@extrudedaluminum.com](mailto:accounting@extrudedaluminum.com). If you are only able to send payment via check, these should be sent to our lockbox at Extruded Aluminum Corporation PO Box 74007328 Chicago, IL 60674-7328
7. Sales Tax Exemption - The vast majority of our customers are exempt from sales tax and thus, we do not add sales tax to any invoice. If you are exempt, please complete the appropriate form for Michigan or Multijurisdictional. If you are not exempt, it will be your responsibility to report and remit any applicable use tax.
8. EAC Contact List – Names, titles, phone and email for key contacts at EAC
9. Return Process – While we strive to provide 100% acceptable metal with each order, occasional issues with the product do occur. Following the enclosed process will help us help you reach a mutually acceptable resolution to any issues.

Again, thank you for your interest in EAC. We looking forward to working with you for our mutual benefit. Please feel free to contact me directly if I can be of additional assistance.

Sincerely

Stephen J Holt  
Vice President of Finance  
[steveh@extrudedaluminum.com](mailto:steveh@extrudedaluminum.com)  
616.794.0300 x 104



# COMMERCIAL CREDIT APPLICATION

Phone 616-794-0300 Fax 616-794-0879

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

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Web Site: \_\_\_\_\_

Estimated Annual Sales \_\_\_\_\_ Circle One: Incorporated Partnership DBA Accounts Payable E-Mail \_\_\_\_\_

Estimated Annual Volume of Purchases from Extruded Aluminum \_\_\_\_\_ Bank Line of Credit Capacity \_\_\_\_\_

### Owners, Principals, and Officers

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_ Email \_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_ Email \_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_ Email \_\_\_\_\_

### Trade / Bank References

Name \_\_\_\_\_ Email \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

Name \_\_\_\_\_ Email \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

Name \_\_\_\_\_ Email \_\_\_\_\_ Phone \_\_\_\_\_ Fax \_\_\_\_\_

Bank \_\_\_\_\_ Contact \_\_\_\_\_ Phone \_\_\_\_\_ Email \_\_\_\_\_

### Personal Guarantee

In consideration for credit extended, the undersigned contracts and guarantees to the faithful payment, when due, of all accounts of the company seeking credit for 2 years from the date of this application. Then undersigned guarantor expressly waives all notice of acceptance of this guarantee, notice of extension of credit, presentment of demand for payment and any notice of default by the company seeking credit and all other notices the guarantor might be entitled to. Revocation of the guarantee shall be in writing and delivered by certified mail. The undersigned is signing as an individual, not an officer of the company.

Standard Credit Terms are 30 days or less from the date of invoice / shipment upon credit approval. Outstanding balances are subject to 1.5% per month interest. The undersigned authorizes and releases all banks, persons and companies listed on this application to furnish information and authorizes the checking of credit. The undersigned agrees to pay all collection costs, court costs, and legal fees incurred to collect delinquent balances. Enforcement of this agreement may be brought in any state or federal court that is located in, or whose jurisdiction includes, Kent County, Michigan, and that any such court shall have personal jurisdiction over said company for purposed of that action.

Name \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

EAC Use Customer Number \_\_\_\_\_ Customer Contact: Name \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_ Email \_\_\_\_\_

Annual \$ Value of Parts \_\_\_\_\_ Die Cost \_\_\_\_\_ Approved Credit Limit \_\_\_\_\_ Terms \_\_\_\_\_



## Credit Agreement

I understand the information furnished on the Commercial Credit Application is for the purpose of obtaining credit from Extruded Aluminum Corporation (EAC). I am authorized in my capacity to bind my firm accordingly and provide authorization to contact any references listed to obtain information about credit worthiness. All money due EAC shall be due and payable in accordance with approved payment terms and in the manner prescribed. All past due accounts, notes or judgements shall accrue interest at 1.5% per month (18.0% per year). Should it become necessary to turn the account over for third party collections, the customer agrees to pay all costs of collections including legal fees.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Printed Name \_\_\_\_\_

Title \_\_\_\_\_

# Shipping and Receiving Information

**Customer:** \_\_\_\_\_

## Inter-Michigan Carrier of Choice:

- EAC Truck – Y/N
  - If Yes – Auto to Pre-Paid Add or greater than terms set by EAC
- LTL Collect - **EAC will not be responsible for freight damage**
  - Your LTL carrier \_\_\_\_\_(Please name)
- Third Party – **EAC will not be responsible for freight damage**
  - Logistics Company \_\_\_\_\_(Please name)
  - Contact Information \_\_\_\_\_
- Dock Hours: \_\_\_\_\_AM to \_\_\_\_\_PM
- Appointment Needed: Y/N

## Out of State Carrier of Choice:

- TL Carrier – EAC normally pays for depending on terms
- LTL Collect - **EAC will not be responsible for freight damage**
  - Your LTL carrier \_\_\_\_\_(Please name)
- Third Party – **EAC will not be responsible for freight damage**
  - Logistics Company \_\_\_\_\_(Please name)
  - Contact Information \_\_\_\_\_
- Dock Hours: \_\_\_\_\_AM to \_\_\_\_\_PM
- Appointment Needed: Y/N



Extruded Aluminum Corp.  
7200 Industrial Dr.  
Belding, Michigan 48809  
Ph: 616-794-0300  
Fx: 616-794-0879

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Extruded Aluminum has implemented an ASN system for all shipping documents. Please indicate below the contact(s) information. Please complete and email to Tami McClintock at

[TamaraM@extrudedaluminum.com](mailto:TamaraM@extrudedaluminum.com).

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

Contact Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Email Address: \_\_\_\_\_



7200 Industrial Drive  
Belding, MI 48809  
Phone 616-794-0300  
Fax 616-794-0879

**PLEASE COMPLETE AND FAX BACK TO 616-794-3868**  
**ATTENTION: DEANA**

Effective April 1, 2010 Extruded Aluminum Corporation implemented a system for electronic delivery of all customer invoices and credit memos. Below, please indicate your preferred method and appropriate contact information to receive these documents. You may also indicate additional fax numbers and/or email addresses below to have these documents sent to multiple contacts at your company.

Preferred Delivery Method: Fax: \_\_\_\_\_ Email: \_\_\_\_\_

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

Contact Name: \_\_\_\_\_

Contact Email: \_\_\_\_\_

Contact Fax: \_\_\_\_\_

Alternate Fax / Email for Additional Delivery: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

September 25, 2018

Extruded Aluminum Corporation General Account  
7200 Industrial Dr.  
Belding, MI 48809-9259

Re: Account and Routing Instructions

To whom it may concern,

Please accept this letter as confirmation that the account listed below is maintained at Bank of America, N.A. with the following information:

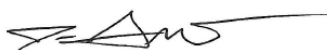
Account Number: 375011524598

Routing Number: 072000805 (ACH and Checking)  
026009593 (Domestic Wire)

BOFAUS3N (International Wire in USD)  
222 Broadway  
New York, New York 10038

BOFAUS6S (International Wire in FX)  
555 California St  
San Francisco, CA 94104

Let me know if you have any further questions, thank you!



**Jonathan Sleight**  
Assistant Vice President  
Treasury Officer  
Commercial Banking  
Bank of America Merrill Lynch  
Bank of America NA  
250 Monroe NW Suite 550, Grand Rapids, MI 49503  
T 616.451.7690  
E [jonathan.sleight@baml.com](mailto:jonathan.sleight@baml.com)

"Bank of America Merrill Lynch" is the marketing name for the global banking and global markets businesses of Bank of America Corporation. Lending, derivatives, and other commercial banking activities are performed globally by banking affiliates of Bank of America Corporation, including Bank of America, N.A., member FDIC. Securities, strategic advisory, and other investment banking activities are performed globally by investment banking affiliates of Bank of America Corporation ("Investment Banking Affiliates"), including, in the United States, Merrill Lynch, Pierce, Fenner & Smith Incorporated and Merrill Lynch Professional Clearing Corp., both of which are registered broker-dealers and members of FINRA and SIPC, and, in other jurisdictions, by locally registered entities. Investment products offered by Investment Banking Affiliates: Are Not FDIC Insured \* May Lose Value \* Are Not Bank Guaranteed.

## UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 2–4. The issuer and the recipient have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: \_\_\_\_\_

Address: \_\_\_\_\_

I certify that:

Name of Firm (Buyer): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

is engaged as a registered

- Wholesaler
- Retailer
- Manufacturer
- Seller (California)
- Lessor (see notes on pages 2–4)
- Other (Specify) \_\_\_\_\_

and is registered with the below-listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service<sup>1</sup> to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) the following:

Description of Business: \_\_\_\_\_

General description of tangible property or taxable services to be purchased from the Seller: \_\_\_\_\_

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

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

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: \_\_\_\_\_  
(Owner, Partner, or Corporate Officer, or other authorized signer)

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX EXEMPTION CERTIFICATE

To Seller's Customers:

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

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

Caution to Seller:

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

Notes:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
3. California:
  - a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
  - b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.
  - c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate in good faith.
  - d) A valid resale certificate is effective until the issuer revokes the certificate.
4. Colorado, Hawaii, Illinois, and New Mexico: these states do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
5. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and regulations and administrative pronouncements pertaining to resale certificates.
6. District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
7. Florida: The Department of Revenue no longer accepts out-of-state sales tax exemption certificates.
8. Georgia: The purchaser's state-of-registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.

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

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

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

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

11. Kentucky:
  - a) Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
  - b) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
  - c) The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
12. Maine: This state does not have an exemption for sales of property for subsequent lease or rental.
13. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always “29”. Maryland registration, exemption, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at [www.marylandtaxes.com](http://www.marylandtaxes.com).
14. Michigan: This certificate is effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. It covers all exempt transfers when accepted by the seller in “good faith” as defined by Michigan statute.
15. Minnesota:
  - a) Minnesota does not allow a resale certificate for purchases of taxable services for resale in most situations.
  - b) Minnesota allows an exemption for items used only once during production and not used again.
16. Missouri:
  - a) Purchasers who improperly purchase property or services sales-tax free using this certificate may be required to pay the tax, interest, additions to tax, or penalty.
  - b) Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
17. Nebraska: A blanket certificate is valid for 3 years from the date of issuance.
18. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale of tangible personal property provided:
  - a) this certificate was not issued by the State of New Mexico;
  - b) the buyer is not required to be registered in New Mexico; and
  - c) the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component of a manufactured product.
19. North Carolina: This certificate is not valid as an exemption certificate if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.

20. Ohio: a) The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
- b) In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
21. Oklahoma: Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-:65-7-6 is:
- a) Sales tax permit information may consist of:
- (i) A copy of the purchaser's sales tax permit; or
  - (ii) In lieu of a copy of the permit, obtain the following:
    - \* Sales tax permit number; and
    - \* The name and address of the purchaser;
- b) A statement that the purchaser is engaged in the business of reselling the articles purchased;
- c) A statement that the articles purchased are purchased for resale;
- d) The signature of the purchaser or a person authorized to legally bind the purchaser; and
- e) Certification on the face of the invoice, bill, or sales slip, or on separate letter, that said purchaser is engaged in reselling the articles purchased.
- Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.
23. Rhode Island: Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. It does not permit this certificate to be used to claim any other type of exemption.
24. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
- (a) The service is purchased for or on behalf of a current customer;
  - (b) The purchaser of the service does not use the service in any manner; and
  - (c) The service is delivered or resold to the customer without any alteration or change.
25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.
26. Washington: a) Blanket resale certificates must be renewed at intervals not to exceed four years;
- b) This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
  - c) Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.
27. Wisconsin: Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.

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## Frequently Asked Questions Uniform Sales and Use Tax Certificate – Multijurisdictional

- **To whom do I give this certificate?**
- **Can I Register for multiple states simultaneously?**
- **I have received this certificate from my customer. What do I do with it?**
- **Am I the Buyer or the Seller?**
- **What is the purpose of this certificate?**
- **How do I fill out the certificate?**
- **What information goes on the line next to each state abbreviation?**
- **What if I don't have an ID number for any (or some) state(s)?**
- **Who should use this certificate?**
- **Can I use this certificate?**
- **Which states accept the certificate?**
- **I am based in, buying from, or selling into Maine. Can I use this certificate?**
- **I am a drop shipper. Can I use this certificate?**
- **Do I have to fill this certificate out for every purchase?**
- **Can this certificate be used as a blanket certificate?**
- **Who determines whether this certificate will be accepted?**
- **I have been asked to accept this certificate. How do I know whether I should accept it?**
- **Is there a more recent version of this certificate?**
- **To whom should I talk to for more information?**

### **To whom do I give this certificate?**

If you are purchasing goods for resale, you will give this certificate to your vendor, so that your vendor will not charge you sales tax.

If you are selling goods for resale, and you have received this certificate from your buyer, you will keep the certificate on file.

### **Can I Register for multiple states simultaneously?**

Click on the link for more information: [www.sstregister.org](http://www.sstregister.org)

### **I have received this certificate from my customer. What do I do with it?**

Once you have examined the certificate and you have accepted it in good faith, you will keep it on file as prescribed by applicable state laws. The relevant state will generally be the state where you are located, or the state where the sales transaction took place.

### **Am I the Buyer or the Seller?**

If you are purchasing goods for resale, you are the Buyer. If you are selling goods to a buyer who is purchasing them for resale, you are the Seller.

### **What is the purpose of this certificate?**

This certificate is to be used as supporting documentation that the Seller should not collect sales tax because the good or service sold, or the Buyer, is exempt from the tax.

**How do I fill out the certificate?**

The individual filling out the certificate is referred to as the Buyer. The first two lines, “Issued to Seller” and “Address”, should be filled in with the name and address of the Seller. The rest of the information refers to the Buyer (name and address of Buyer, business engaged in, description of business, property or services to be purchased). The line next to each state abbreviation should be filled out with the relevant state ID number.

**What information goes on the line next to each state abbreviation?**

The line next to each state abbreviation should be filled in with the relevant state ID number. This will be an identification number issued by the state (see next FAQ for an exception). For example, on the line next to AL, provide the ID number issued by Alabama.) The relevant ID number may be given various names in the various states. Some of the terms for this ID number are State Registration, Seller’s Permit, or ID Number. Regardless of the name, this will be a number that has been issued by the state to the Buyer (see next FAQ for an exception). This number is generally associated with the reseller’s authority to collect and remit sales tax.

**What if I don’t have an ID number for any (or some) state(s)?**

The states vary in their rules regarding requirements for a reseller exemption. Some states require that the reseller (Buyer) be registered to collect sales tax in the state where the reseller makes its purchase. Other states will accept the certificate if an ID number is provided for some other state (e.g., the home state of the Buyer). You should check with the relevant state to determine whether you meet the requirements of that state.

**Who should use this certificate?**

A Buyer who is a reseller of tangible property or taxable services from a Seller located in one of the states listed may be able to use this certificate for sales tax exemption. States vary in their policies for use of this certificate. Questions regarding your specific eligibility to use this certificate should be addressed to the revenue department of the relevant state.

**Can I use this certificate?**

The states vary in their rules for use of this certificate. You should check with the relevant state to determine whether you can use this certificate. The relevant state may be the state where the Seller is located, where the transaction takes place, or where the Buyer is located. The footnotes to the certificate provide some guidance; however, the Multistate Tax Commission cannot guarantee that any state will accept this certificate. States may change their policies without informing the Multistate Tax Commission.

**Which states accept the certificate?**

States listed on the certificate accepted this certificate as of July, 2000. States may change their policies for acceptance of the certificate without notifying the Multistate Tax Commission. You may check with the relevant state to determine the current status of the state’s acceptance policy. See next FAQ.

**I am based in, buying from, or selling into Maine. Can I use this certificate?**

Please contact Maine Revenue Services. See [www.maine.gov/revenue/salesuse/GIB94.pdf](http://www.maine.gov/revenue/salesuse/GIB94.pdf) (External pdf)

**I am a drop shipper. Can I use this certificate?**

If you are the Buyer and your Seller ships directly to your customers, you may be able to use this certificate because you are a reseller. However, your Seller may be unwilling to accept this certificate if you are not registered to collect sales tax in the state(s) where your customers are located.

If you are the Seller, and you have nexus with the state(s) into which you are shipping to your Buyer’s customers, you may be required by that state(s) to remit sales tax on those sales if your Buyer is not registered to collect sales tax.

**Do I have to fill this certificate out for every purchase?**

In many cases, this certificate can be used as a blanket certificate, so that you will only need to fill it out once for each of your Sellers. Some states require periodic replacement with a fresh certificate (see notes on certificate). To make filling out the certificate easier, you should fill out your information and all information that does not change, then make photocopies, and then fill out the information that is specific to the transaction.

**Can this certificate be used as a blanket certificate?**

In many states this certificate can be used as a blanket certificate. You should verify this with the applicable state. A blanket certificate is one that can be kept on file for multiple transactions between a specific Buyer and specific Seller.

**Who determines whether this certificate will be accepted?**

The Seller will determine whether it will accept the certificate from the Buyer generally according to a good faith standard. The applicable state will determine whether a certificate is acceptable for the purpose of demonstrating that sales tax was properly exempted. The applicable state will generally be the state where the Seller is located or the state where the sales transaction took place, or where the Buyer is located. The Multistate Tax Commission does not determine whether this certificate will be accepted either by the Seller or the applicable state.

**I have been asked to accept this certificate. How do I know whether I should accept it?**

You should contact your state revenue department if you are not familiar with the policies regarding acceptance of resale exemption certificates.

In order for the certificate to be accepted in good faith by the Seller, Seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise care could be held liable for the sales tax due in some states.

**Is there a more recent version of this certificate?**

No. The most recent version is posted on our website. You may have seen a version that has been modified in an unauthorized manner. You should not use any version other than the one available on our website.

**Whom should I talk to for more information?**

For information regarding whether the certificate will be accepted in the applicable state, you should talk to the revenue department of that state. The Multistate Tax Commission's [Member States](#) webpage has links to revenue department websites. For other questions that have not been addressed by these FAQs, you may contact [Elliott Dubin](#) at the Multistate Tax Commission, 202-650-0300



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## ***Contacts***

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## Customer Concern Process

Greetings –

We hope this message finds you well. All of us at Extruded Aluminum Corporation (EAC) strive to provide you with metal that meets or exceeds your expectation, on a timely basis and at a competitive price. One of the essential components of our Mission at EAC is continuous improvement. In that spirit, we are always looking for ways to improve the quality of our product and the procedures we need to follow in the event material does not meet your needs. As such, we are asking for your help to ensure we gather the correct information, determining an appropriate disposition / root cause and issuing credit timely and accurately. We wanted to take this opportunity to clarify the process we ask that we all use to ensure this process is as effective and efficient as possible.

1. Should you discover material that you suspect does not meet your expectations, please notify us as quickly as possible. Note that our terms and conditions require inspection, acceptance or rightful rejection of material within 10 days of your receipt.
2. Notification must be made to [quality@extrudedaluminum.com](mailto:quality@extrudedaluminum.com). Should you need to speak to some directly you can reach Tony Caterino, EAC Quality Lab Manager at 616.794.0300 x 114. In order for us to better assist with your issue, the notification of your concern must include the following information:
  - a. Customer Name and contact information (name, phone, email)
  - b. Information to help us determine the cause of your concern including measurements, requirements, pictures, test results, samples, etc.. where possible
  - c. The number of parts / pounds in question.
  - d. EAC invoice number, shipper and or shop order to assist in the traceability of the product in question for root cause analysis and determination of the value of product
3. Once the concern has been received and verified by EAC, our Quality group will issue a Return Material Authorization (RMA). This number must be referenced on communication (emails, shipping documentation, debit memos, etc...). Once the RMA issued:
  - a. If EAC determines the parts are to be scrapped at your location, a credit will be issued minus the scrap value of the material.
  - b. Should a sort be required, approval must come from EAC before any sort is conducted at your facility and/or a third party is engaged to complete the sort. A discussion of the criteria, process, expected hours and hourly rate must be approved by EAC prior to any sorting for reimbursement to be considered.
  - c. If EAC determines the material must be returned for evaluation/sort/rework:
    - i. We will request the date the material will be ready for pick up from you.
    - ii. We will issue a return pick up notice that will come with the truck to pick up the material.
    - iii. DO NOT return material to EAC without an RMA, request for return and the documentation from the carrier instructing them to pick up the return material.
    - iv. A copy of this RMA documentation must be attached to all bundles returned.
  - d. Once the material is returned to EAC, the concern and quantity/pounds will be verified and the appropriate credit will be issued.
4. No debit memo should be deducted from payment to EAC prior to approval by EAC.