

AMSOIL INC. G-495
United States Uniform Sales Tax Certificate

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales 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 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 part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessor, buyer, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

You are required to fill in the information on the following pages for the state you are located in, unless it is not listed or a state-specific form is required as outlined for each state.

AMSOIL INC. SALES TAX POLICY

AMSOIL INC. is registered to collect sales tax in each state and in most local jurisdictions where applicable. This is a service provided by AMSOIL, so that all Dealers do not need to register with their states and local jurisdictions to collect sales tax. Taxes are automatically calculated on the suggested retail prices of a Dealer's order. Therefore, when a Dealer sells this product and charges sales tax, they keep the sales tax amount because this tax has already been collected and paid by AMSOIL to the respective state/providence. This is valid as long as the tax rate charged is the same as the rate that AMSOIL charged on the original purchase. See below for tax rate differences.

Tax Rate Determination

The sales tax rates are set in the following manner:

- 1) If you pick up your order at the Distribution Center, you will be charged the sales tax applicable at that **point of sale**, this is the prevailing tax rate at the Distribution Center location.
- 2) If you have the order **shipped**, sales tax will be charged at the rate applicable to the ship to address with the exception of orders being shipped from one of the following states: **Illinois, Ohio, Pennsylvania, Texas and Virginia**. Orders shipped from one of these states will be charged the tax rate applicable to the Distribution Center that the product was shipped from. Also, note that when you place an order that is shipped to the mailing address contained in our database, the tax rate for your location is based on the state, city and county of your address. If you have your order shipped to a different address than the one contained in our database, AMSOIL will charge the **highest rate** (including state & applicable local rates) for that state to prevent underpayment of taxes in that area. To explain further, we have a sales tax rate assigned to your address that is recorded in our system. By changing the ship to address, an exact rate is not assigned and therefore needs to opt to the highest rate in the state for the sales tax calculation.

Tax Rate Differences

If you have been charged an incorrect tax rate on your orders, please contact the following: AMSOIL INC., Attn: Sales Tax Department; 925 Tower

Avenue; Superior, WI 54880; (715) 392-7101. Please allow time for processing this rate change.

To recover or remit the sales tax difference when you resell product in a different rate area, you need to do the following:

1. Obtain a "Sales Tax Refund Form" from AMSOIL INC. Remit the completed and signed form along with the sales receipt copies of the different rate transactions.
2. Otherwise, you can deduct unrecovered portions of sales tax on your Federal Income Tax return on Schedule C.

Exemption Certificates

If you prefer to pay the state sales tax directly to your state revenue department rather than having AMSOIL collect it at the time you purchase products, contact your state for a Tax Exemption Registration. This will allow you to determine the proper tax rate to charge customers you sell to through your Dealership.

AMSOIL INC. requires proper documentation on file in our offices for those with an exempt status. Please review the attached **Uniform Sales Tax Certificate**. Most states allow this form to be completed and serves as the documentation AMSOIL INC. can use for your tax exempt status. Be sure that the form is filled out completely, including a signature and date. Incomplete forms will be returned and exemption status will not be granted until a completed form is on file.

For those states that indicate, **"State specific form required"**, you will need to contact your state offices for the proper documentation required and then submit a copy of the form given to you by the state to AMSOIL INC. before you will be considered for sales tax exemption.

Please note that required documentation needs to be submitted to AMSOIL INC. prior to your status being marked as exempt.

Also, note that some states require your documentation to be updated on a regular basis. This is your responsibility to keep your records updated in our system. Please refer to the **"Notes"** section for each state that accept this form or to your state office for those that have state specific forms required to obtain the frequency of needed updates.

NOTES

| State | Notes |
|-------------------|---|
| Alabama | Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption. |
| Arizona | This certificate is not valid as an exemption certificate. This certificate is for use when making sales of tangible personal property for resale in the ordinary course of business, pursuant to A.R.S. §42-1328, Burden of proving sale not at retail. |
| California | <p>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 Certificates).</p> <p>B. By use of this certificate, the purchaser certifies that 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 part of an item manufactured for resale in the regular course of business.</p> <p>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.</p> <p>D. A valid resale certificate is effective until the issuer revokes the certificate.</p> |
| Colorado | The states of Colorado, Hawaii, Illinois and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale. |
| Connecticut | This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. Stat. §§12-410(5) and 12-411(14) and any regulations and administrative pronouncements pertaining to resale certificates. |
| Dist. 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. |
| Florida | This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Florida sales and use tax registration number. A purchaser cannot extend this certificate to sellers for transactions occurring prior to the date of the purchaser's registration in Florida. The effective date of the purchaser's registration in Florida must be noted on the face of the certificate. *State specific form required |
| 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. |
| Hawaii | The states of Colorado, Hawaii, Illinois and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale. Hawaii allows the use of 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. |
| Idaho | |
| Illinois | The states of Colorado, Hawaii, Illinois and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale. 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 on 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. |
| Indiana | *State specific form required |
| Iowa | |
| Kansas | |
| Kentucky | <p>1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.</p> <p>2. 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).</p> <p>3. 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.</p> |
| Louisiana | *State specific form required |
| Maine | Maine does not have an exemption on sales of property for subsequent lease or rental. |
| 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 certificates 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 . |
| Massachusetts | *State specific form required |
| Michigan | Effective for a period of three years unless a lesser period is mutually agreed to and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute. |
| Minnesota | <p>A. Does not allow a resale exemption for purchases of taxable services for resale in most situations.</p> <p>B. Allows an exemption for items used only once during production and not used again.</p> |
| Mississippi | |
| Missouri | <p>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.</p> <p>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.</p> |
| Nebraska | A blanket certificate is valid 3 years from the date of issuance. |
| Nevada | |
| New Jersey | |

| State | Notes |
|----------------|---|
| New Mexico | <p>The states of Colorado, Hawaii, Illinois and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale. 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:</p> <p>a) this certificate was not issued by the State of New Mexico;</p> <p>b) the buyer is not required to be registered in New Mexico; and</p> <p>c) the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component part into a manufactured product.</p> |
| New York | *State specific form required |
| North Carolina | This certificate is not valid as an exemption certificate or 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. |
| North Dakota | |
| Ohio | <p>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 will, on audit, result in disallowance of the certificate.</p> <p>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.</p> |
| Oklahoma | <p>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 documentation" 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:</p> <p>A. Sales tax permit information may consist of:</p> <p>(i) A copy of the purchaser's sales tax permit; or</p> <p>(ii) In lieu of a copy of the permit, obtain the following:</p> <p>(I) Sales tax permit number; and</p> <p>(II) The name and address of the purchaser;</p> <p>B. A statement that the purchaser is engaged in the business of reselling the articles purchased;</p> <p>C. A statement that the articles purchased are purchased for resale;</p> <p>D. The signature of the purchaser or a person authorized to legally bind the purchaser; and</p> <p>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.</p> |
| Pennsylvania | |
| 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. They do not permit this certificate to be used to claim any other type of exemption. |
| South Carolina | |
| South Dakota | <p>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 considered 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:</p> <p>(1) The service is purchased for or on behalf of a current customer;</p> <p>(2) The purchaser of the service does not use the service in any manner; and</p> <p>(3) The service is delivered or resold to the customer without any alteration or change.</p> |
| Tennessee | |
| Texas | Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions. |
| Utah | |
| Vermont | |
| Virginia | *State specific form required |
| Washington | <p>A. Blanket resale certificates must be renewed at intervals not to exceed four years;</p> <p>B. This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."</p> <p>C. Buyer acknowledges that the misuse of the resale privilege claimed on the certificate is subject to the legally prescribed penalty of fifty percent of the tx due, in addition to the tax, interest, and any other penalties imposed by law.</p> |
| West Virginia | *State specific form required |
| 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. |