

UNIFORM SALES & USE TAX CERTIFICATE -- MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on page 2. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

| | |
|--------------------|---|
| Issued to (Seller) | HWRT Oil Company, LLC PO Box 484 Alton, IL 62002 FEIN: 55-0853910 |
|--------------------|---|

I certify that:

| | | |
|-----------------------|--|---|
| Name of Firm (Buyer): | | is engaged as a registered |
| Address: | | <input type="checkbox"/> Wholesaler |
| | | <input type="checkbox"/> Retailer |
| | | <input type="checkbox"/> Manufacturer |
| | | <input type="checkbox"/> Lessor ("See note below) |
| | | <input type="checkbox"/> 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:

Description of Business: _____
 General description of tangible property to be purchased from the seller: _____

| State | State Registration, Seller's Permit, or ID Number of Purchaser |
|-----------------------|--|
| Arkansas | _____ |
| Illinois ¹ | _____ |
| Indiana | Please complete the enclosed Form ST-105 |
| Kentucky ² | _____ |
| Missouri ³ | _____ |
| Ohio | _____ |
| Oklahoma ⁴ | _____ |
| Tennessee | _____ |

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 directly 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, as shall be valid until canceled by us in writing or revoked by the 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) | Title | Date |
| | | |

Notes:

1. ILLINOIS: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch. 1, Sec. 130.1405. Illinois does not have an exemption of 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 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 if 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 the 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.

2. KENTUCKY:

1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
2. This certificate is not valid as an exempt certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
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.

3. 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.

4. OKLAHOMA: Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "property 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:

- 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:
 - (1) Sales tax permit number; and
 - (2) 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 the said purchaser is engaged in reselling the articles purchased.