

Mill Brook Farm, Inc.
3786 Windy Bush Road
New Hope, PA 18938-9803
Phone 215-862-9135 Fax 215-862-0630
customerservice@millbrookfarminc.com

Application for Credit

Business Name _____ Federal EIN # _____
Street Address _____ City _____ State _____ Zip _____
Mailing Address _____ City _____ State _____ Zip _____
Phone _____ Email _____
Authorized By _____ Title _____
Type of Business _____ Number of Years Established _____
Legal Entity: _____ Corporation _____ Co-Partnership _____ Proprietorship _____ LLC

If a corporation, please provide names of officers and titles. If other, please provide names of partners, owners and spouses.

Name and Home Address	Phone	Social Security Number
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____

Signatures of All Principles	Title	Date
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____

Authorization to Release Information

Authorized By: _____ Title _____ Date _____

Trade Credit References

Company Name	Address	Phone
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____

Business Bank	Address and Phone	Account Number
1. _____	_____	_____

** Finance charges apply at 1.5% per month on all past due accounts **

Submitted by: _____ Title _____ Date _____

Signature: _____



PENNSYLVANIA EXEMPTION CERTIFICATE

- STATE AND LOCAL SALES AND USE TAX
- STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- VEHICLE RENTAL TAX (VRT)
- ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX **

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

(Please Print or Type)
**Read Instructions
On Reverse Carefully**

THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

CHECK ONE: **PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE** (USE FOR ONE TRANSACTION)
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor or Lessor			
Street	City	State	ZIP Code

NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

- FORM MV-1**, Application for Certificate of Title (first-time registrations)
- FORM MV-4ST**, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate **are exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).

- 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: _____
- 2. Purchaser is a/an: _____ holding Sales Tax Exemption Number _____
- 3. Property will be resold under Account ID _____ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).
- 4. Property or services will be used directly and predominately by purchaser performing a public utility service.
 PA Public Utility Commission PUC Number _____ and/or U.S. Department of Transportation MC/MX _____
- 5. Exempt wrapping supplies, Account ID _____ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).
- 6. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).
- 7. Canned computer software licenses that are billed to a PA address but used outside of PA. The total number of software licenses purchased for invoice # _____ is _____. The total number of users accessing and using the software outside PA is _____.
- 8. Other _____
(Explain in detail. Additional space on reverse side).

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee	Signature	EIN	Date
Street	City	State	ZIP Code

1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.

3. RETENTION:

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.

⚠ IMPORTANT: DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.

4. NONPROFIT EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75000000).

GENERAL INSTRUCTIONS

Those purchasers set forth below may use this form in connection with the claim for exemption for the following taxes:

- a. State and local sales and use tax;
- b. PTA rental fee or tax on leases of motor vehicles;
- c. Hotel occupancy tax (state 6%, Philadelphia 1%, Allegheny 1%) if referenced with the symbol (●);
- d. PTA fee on the purchase of tires if referenced with the symbol (+);
- e. Vehicle rental tax (VRT).

EXEMPTION REASONS

1.) Property and/or services will be used directly and predominately by purchaser in performing purchaser's operation of:

- A. Manufacturing
- B. Mining
- C. Dairying
- D. Processing
- E. Farming
- F. Shipbuilding
- G. Timbering

This exemption is not valid for property or services used in: (a) constructing, repairing or remodeling of real property, other than real property used directly in exempt operations; or (b) maintenance, managerial, administrative, supervisory, sales, delivery, warehousing or other nonoperational activities. This exemption is not valid for vehicles that are required to be registered under the Vehicle Code, as well as supplies and repair parts for such vehicles, the PTA tire fee, and certain taxable services.

2.) Purchaser is a/an:

- + A. Instrumentality of the commonwealth (to include public schools and state universities).
- + B. Political subdivision of the commonwealth (includes townships and boroughs).
- + ● C. Municipal authority created under the Municipality Authorities Acts.
- + ● D. Electric cooperative corporations created under the Electric Cooperative Law of 1990.
 - E. Cooperative agricultural associations required to pay corporate net income tax under the Cooperative Agricultural Association Corporate Net Income Tax Act (exemption not valid for registered vehicles).
- + ● F. Credit unions organized under Federal Credit Union Act or Commonwealth Credit Union Act.
- + ● G. U.S. government, its agencies and instrumentalities.
 - H. Federal employee on official business (exemption limited to hotel occupancy tax only. A copy of orders or statement from supervisor must be attached to this certificate).
 - I. School bus operator (This exemption certificate is limited to the purchase of parts, repairs or maintenance services upon vehicles licensed as school buses by the PA Department of Transportation).
 - J. Charter Schools and Community Colleges.

Renewable Entities beginning with "75":

- K. Religious Organization
- L. Nonprofit Educational Institution
- M. Charitable Organization

Permanent Exemptions beginning with the two numbers "75":

- N. Volunteer Fire Company
- O. Relief Association

Special Exemptions

- P. Direct Pay Permit Holder
- Q. Individual Holding Diplomatic ID

- R. Keystone Opportunity Zone (beginning with two digit 72 account number)
- S. Tourist Promotion Agency

Exemptions for exempt organizations K through S are limited to purchases of tangible personal property or services for use and not for sale. Exempt organizations K - O above, shall have an sales tax exemption certificate number assigned by the PA Department of Revenue. Exempt organizations K-O above, are not exempt for purchases used for the following: (1) constructions, improvement, repair or maintenance or any real property, except supplies and materials used for routine repair or maintenance of the real property; (2) any unrelated activities or operation of a public trade or business; or (3) equipment used to maintain real property.

3.) Property and/or services will be resold or rented in the ordinary course of purchaser's business. If purchaser does not have a PA Sales Tax Account ID (8 digit number assigned by the department), complete Number 8 explaining why such number is not required. This exemption is valid for property or services to be resold: (1) in original form; or (2) as an ingredient or component of other property.

4.) Property or services will be used directly and predominately by purchaser in the production, delivery or rendition of public utility services as defined by the PA Utility Code.

This exemption is not valid for property or services used for the following: (1) construction, improvement, repair or maintenance of real property, other than real property used directly in rendering the public utility services; or (2) managerial, administrative, supervisor, sales or other nonoperational activities; or (3) vehicles, as well as supplies and repair parts for such vehicles, unless the predominant use is for providing a common carrier service; or (4) tools and equipment used but not installed in maintenance of facilities or direct use equipment. Tools and equipment used to repair "direct use" property are exempt from tax.

5.) Vendor/seller purchasing wrapping supplies and nonreturnable containers used to wrap property which is sold to others.

6.) Canned computer software or services to canned computer software directly utilized in conducting the business of banking purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).

7.) Seller is required to collect tax on canned software accessed remotely when the user is located in PA. If the billing address is a PA address, the presumption is that all users are located in PA. Purchaser is responsible for apportioning and remitting the tax due to each taxing jurisdiction and must provide the total number of licenses purchased and the number of those licenses used outside PA on Line 8. Please note that any unused licenses will be considered to be allocated to PA.

8.) Other (Attach a separate sheet of paper if more space is required).

* Employees or representatives of the Commonwealth traveling on Commonwealth duty are exempt from any taxes on hotel stays or room rentals imposed by local governments that are in addition to the 6% state tax and the 1% Philadelphia and Allegheny County hotel occupancy tax.

ST-3
(3-23)

New Jersey Division of Taxation

**Sales Tax
Resale Certificate**

Check applicable box:

Single-Purchase Certificate

Blanket Certificate

The seller must collect Sales Tax on the sale of taxable property or services unless the purchaser gives them a fully completed exemption certificate.

Do not mail this form to the Division of Taxation.

Seller

Name _____

Address _____
Street City State ZIP Code

Purchaser

New Jersey Taxpayer Identification Number _____

Name* _____
As registered with the New Jersey Division of Taxation

Address* _____
Street City State ZIP Code

Type of Business* _____

The purchaser certifies that:

- (1) They hold a valid Certificate of Authority to collect New Jersey Sales and Use Tax.
- (2) They are principally engaged in the sale of (indicate nature of property or service sold):

- (3) The property or services being purchased are described as follows:

- (4) The **property** described above is being purchased for (check all boxes that apply):

- Resale in its present form.
- Resale as converted into or as a component part of a product by the purchaser.
- Use in the performance of a taxable service on personal property and will become part of the property being serviced or will later be transferred to the purchaser of the service in conjunction with the performance of the service.

- (5) The **services** described above are being purchased (check the box that applies):

- By seller who will either collect tax or will resell services.
- To be performed on personal property held for sale.

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the resale certificate, and it is my belief that the seller named herein is not required to collect the Sales or Use Tax on the transaction or transactions covered by this certificate. The undersigned purchaser hereby swears under the penalties for perjury and false swearing that all of the information shown in this certificate is true.

Print Name _____

Authorized Signature* _____
(Owner, Partner, Corporate Officer)

Title _____ Date _____

***Required**

This form may be reproduced

Form ST-3 Instructions

Completing the Certificate

To claim an exemption from Sales Tax on the purchase of taxable property or services, the purchaser must provide a fully completed exemption certificate to the seller. Otherwise, the seller must collect the tax. The purchaser must provide the following information for the exemption certificate to be considered fully completed:

- Name and address;
- New Jersey taxpayer identification number;
- Type of business;
- Reason(s) for exemption;
- Signature, if using a paper exemption certificate (including fax).

The seller's name and address are **not** required for the exemption certificate to be considered fully completed.

Accepting the Certificate

A seller must be registered to accept an exemption certificate. The seller is relieved of liability for collecting Sales Tax on transaction(s) covered by the certificate as long as the certificate is fully completed and is received within 90 days of the date of sale. The seller is relieved of liability even if the purchaser improperly claimed the exemption, in which case the purchaser will be held liable for nonpayment of the tax.

Accepting the Certificate in an Audit Situation

If the seller either has not obtained an exemption certificate or has obtained an incomplete exemption certificate, the seller has at least 120 days after the Division's request for substantiation of the claimed exemption to either:

1. Obtain a fully completed exemption certificate from the purchaser taken in good faith, which in an audit situation means the exemption:
 - Was statutorily available on the date of the transaction(s); and
 - Could apply to the property or service being purchased; and
 - Is reasonable for the purchaser's type of business; **or**
2. Obtain other information establishing that the transaction(s) was not subject to tax.

If the seller obtains this information, the seller is relieved of any liability for the tax on the transaction unless it is discovered through the audit process that the seller had knowledge or had reason to know at the time the information was provided that the information relating to the exemption claimed was materially false or the seller otherwise knowingly participated in activity intended to purposefully evade the tax that is properly due on the transaction. The burden is on the Division to establish that the seller had knowledge or had reason to know at the time the information was provided that the information was materially false.

Blanket Certificates

A single exemption certificate may cover additional purchases of the same general type of property by the same purchaser with which the seller has a recurring business relationship. For purposes of this section, a recurring business relationship exists when a period of no more than 12 months elapses between sales transactions.

To use this form as a blanket certificate, check the applicable box at the top of the form. Each subsequent sales slip or purchase invoice based on the blanket certificate must be clearly marked with the purchaser's name, address, and identification number.

Retention of Certificates

Certificates must be retained by the seller for four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the seller and available for inspection. A seller that enters data elements from paper into an electronic format is not required to retain the paper exemption certificate.

Examples

Proper Use of Form ST-3

1. A retail appliance store owner issues a resale certificate when purchasing appliances from a supplier for resale.
2. A furniture manufacturer issues a resale certificate when purchasing lumber to be used in manufacturing furniture for sale.
3. A service station operator issues a resale certificate when purchasing auto parts to be used in repairing customers' cars.

Improper Use of Form ST-3

In the examples below, the seller **cannot** accept a resale certificate and must collect Sales Tax.

1. A lumber dealer cannot accept a resale certificate from a tire dealer that is purchasing lumber for use in altering its premises.
2. A distributor cannot issue a resale certificate on purchases of cleaning supplies and other materials for its own office maintenance, even though it is in the business of distributing such supplies.
3. A retailer cannot issue a resale certificate on purchases of office equipment for its own use, even though it is in the business of selling office equipment.
4. A supplier cannot accept a resale certificate from a service station that purchases tools and testing equipment for use in its business.
5. A contractor cannot issue Form ST-3 for purchases of materials and supplies. If the property being worked on belongs to a qualified exempt organization, a qualified Urban Enterprise Zone business, or a qualified housing sponsor, see Contractor's Exempt Purchase Certificate (Form ST-13) and Contractor's Exempt Purchase Certificate - Urban Enterprise Zone (Form UZ-4).

For more information, see S&U-6, *Sales Tax Exemption Administration*, which is available at www.nj.gov/treasury/taxation/pdf/pubs/sales/su6.pdf

Mill Brook Farm, Inc. Personal Guarantee

In consideration of the extension of credit by Mill Brook Farm, Inc., of 3786 Windy Bush Road, New Hope, PA 18938, to _____, hereinafter called the Principal Debtor, including the sale and delivery of such goods and merchandise on credit as in the discretion of Mill Brook Farm Inc., it shall so sell and deliver to Principal Debtor, the undersigned hereby guarantees or, if more than one, jointly and severally guarantee, payment in full of all indebtedness of the Principal Debtor to Mill Brook Farm, Inc. which is due and owing at the present time or which my hereafter be due an owing by said Principal Debtor to Mill Brook Farm, Inc., together with interest and the rate of 18% per annum, collection fees and charges, including court costs and reasonable attorney's fees.

This guarantee shall be enforceable against the undersigned upon failure of the Principal Debtor to make payment of the full amount, which may be owing by it to Mill Brook Farm, Inc. immediately upon demand. Mill Brook Farm Inc. shall not be required further to pursue its legal remedies for recovery and collection against the Principal Debtor before proceeding against the undersigned. The full amount of indebtedness owed to Mill Brook Farm, Inc. by the Principal Debtor at anytime shall be included within this guarantee, notwithstanding that Mill Brook Farm, Inc. may have been a party with or without its approval to any adjustment in such indebtedness by reason of the Principal Debtor's composition with its creditors, assignment of the benefit of creditors, filing of any bankruptcy or pursuit of any law for relief of debtors.

For the consideration above mentioned, the undersigned further agree in any claim or suit arising hereunder to be fully bound as to the receipt of goods and as to the amount due therefor by the written or oral admission of indebtedness or promise of payment by the Principal Debtor, and to be fully bound jointly and severally by any judgment recovered against the Principal Debtor, and further agree to be bound as to the quantity and price of goods shipped and delivered in accordance with the entries in the books of Mill Brook Farm, Inc.

This guarantee shall be binding upon the parties hereto and their respective successors and assigns.

_____ Corporation	_____ Partnership	_____ Proprietor
President: _____ Please Print _____ Address _____	Signature: _____ _____ City State Zip _____	
Vice President: _____ Please Print _____ Address _____	Signature: _____ _____ City State Zip _____	
Secretary: _____ Please Print _____ Address _____	Signature: _____ _____ City State Zip _____	
Treasurer: _____ Please Print _____ Address _____	Signature: _____ _____ City State Zip _____	

Sworn and subscribed before me
 this ____ day of _____, 20__

 Notary Public