



CREDIT APPLICATION

Date _____

Legal Name of Business _____ DBA _____

Billing Address: _____ PO BOX _____ City _____ State _____ Zip _____

Business Phone: _____ FAX _____ Cell _____ E-mail _____

Shipping Address: _____ City _____ State _____ Zip _____ County _____

Nature of Business _____ Date Started _____

Corporation Sole Prop Partnership LLC. State or Local Gov. Fed. Tax ID _____

Taxable Non-Taxable If tax-exempt, exemption certificate must be provided. If for resale, resale certificate must be provided, and attached tax form must be filled out.

Statements Required? Yes No Via: Mail Fax E-mail PO Required? Yes No

PRINCIPALS: FULL NAME ADDRESS & PHONE # & FAX #

1) Proprietor _____

2) President _____

3) Partner _____

4) Manager _____

5) Accounts Payable Contact: _____

SUPPLIERS REFERENCES: NAME ADDRESS & PHONE # & FAX #

1) _____

2) _____

3) _____

Bank (Checking) _____ ACCOUNT # _____

By submitting this application you authorize Kessenich's Ltd. to make inquiries into the banking and business/trade references that you have supplied or any other source for the purpose of obtaining credit information. In addition, the undersigned certifies the above information to be true and correct and agrees to the Terms and Conditions on page 2 and any changes to those terms which may occur in the future. The undersigned agrees that a faxed copy of this application shall be enforceable as an original.

Authorized Signature of Purchaser _____

By: (Print or Type) _____

Title: _____

Salesperson _____

TERMS AGREEMENT

The undersigned ("Purchaser") agrees that all purchases made by Purchaser from Kessenich's Ltd. ("Seller") are subject to the following terms and conditions, which shall prevail over any inconsistent terms of Purchaser's purchase order or other documents. No terms and conditions in any way altering or modifying these provisions shall be binding upon Seller unless they are specifically authorized in writing by Seller.

- 1. All merchandise sold to Purchaser shall remain the property of Seller until paid for in full.
2. All checks returned to Seller for any reason shall be subject to a returned check fee. Any Purchaser who has a check returned to Seller for insufficient funds more than two (2) times shall be placed on a cash basis only.
3. Seller has the right to recover merchandise sold to Purchaser and acquired by Purchaser, if a check is returned for insufficient funds, a "stop payment" is issued on a check and/or upon the failure to submit payment on a delinquent account. An account is considered delinquent if any portion of the account balance remains unpaid for 60 days beyond the net 30 day terms. An account considered delinquent may be placed in the hands of a collection agency or an attorney for the sake of collecting an outstanding balance. Any and all collection costs, fees and/or court costs associated with this action will be the responsibility of the Purchaser.
4. Credit terms are subject to final approval of Seller's credit department personnel only. If any amount due Seller is not paid in accordance with such payment terms, a 1.5% finance charge per month shall be added to the sum due. Seller also reserves the right to change credit terms and withhold deliveries of goods without notification.
5. Purchaser agrees that it is their responsibility to review orders for accuracy at time of order and at time of delivery. No credit for goods returned by Purchaser shall be given without Seller's prior written authorization. All returns are subject to a restocking charge and must be returned within 60 days of purchase. Prepayment of special orders (non-stock) plus shipping and taxes are due at time of order, are subject to a restocking charge of no less than 25% plus return freight and must be returned within 30 days of purchase. Prepayment of custom made products plus shipping and taxes are due at time of order and are non-returnable. No claim for shortage of goods or damage to goods shall be allowed unless Purchaser, within ten (10) days after receipt of shipment, gives Seller notice of the claim for shortage or damage and fully describes the shortage and/or damage alleged. Seller shall not be liable to Purchaser for goods that are damaged or lost while in the possession of a common carrier, and it will be Purchaser's responsibility to recover any and all damage directly from the common carrier. Goods not manufactured by Seller are warranted and guaranteed only to the extent and in the manner warranted and guaranteed to Purchaser by the original manufacturer of such goods. All warranty claims shall be made directly to the manufacturer in accordance with the manufacturer's warranty.
6. The undersigned agrees to notify Seller by certified mail of any change of ownership of the Purchaser and further agrees to be liable for all purchases by any successor should the undersigned fail to comply with said notification. The undersigned agrees that a faxed copy of these terms and conditions shall be enforceable as an original.

"Purchaser"

Signature By: _____ Date: _____

_____ Title: _____

(Print Name of Purchaser)

PERSONAL GUARANTY

I _____ (Name), for and in consideration of your extending credit at my request to _____ (the "Purchaser"), jointly and severally, do hereby absolutely and unconditionally guarantee payment of whatever amount the Purchaser shall at any time be due to Kessenich's Ltd. On account of goods and materials sold, delivered, installed or supplied, together with all costs of collection and reasonable attorney's fees. This guaranty shall be an open and continuing guaranty, covering any number of transactions, and shall include all indebtedness now owed or hereafter incurred by the Purchaser. I hereby expressly consent to any changes in the form of the indebtedness or obligations of the Purchaser, and to renewals or extensions thereof. I irrevocably waive and disclaim all rights to payment and claims for reimbursement or subrogation I may have against the Purchaser or Guarantor of such indebtedness. If the guaranteed indebtedness is not paid by me when due, and his guaranty is placed in the hands of an attorney for collection, or suit is brought heron, or it is enforced through any judicial proceeding whatsoever, I shall pay all attorneys' fees and court costs incurred by Seller. In the event more than one party executes this Guaranty as a guarantor, then each guarantor agrees to be jointly and severally liable for the guaranteed indebtedness, and, in all instances herein, the singular shall be construed to include the plural. The undersigned agrees that a faxed copy of this personal guaranty shall be enforceable as an original.

Guarantor: _____

Guarantor: _____

(Print Name)

(Print Name)

Home Address: _____

Home Address: _____

(City, State, Zip)

(City, State, Zip)

SSN: _____

SSN: _____

Phone No: _____

Phone No: _____

WISCONSIN SALES AND USE TAX EXEMPTION CERTIFICATE

Check One **Single Purchase**

Continuous

Continuous

Purchaser's Business Name	Purchaser's Address
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The above purchaser, whose signature appears on the reverse side of this form, claims exemption from Wisconsin state, county, baseball or football stadium, and premier resort sales or use tax on the purchase, lease, or rental of tangible personal property or taxable services, as indicated by the box(es) checked below.

I hereby certify that I am engaged in the business of selling, leasing, or renting: _____

(Description of Property or Services Sold by Purchaser)

General description of property or services purchased (itemize property purchased if "single purchase"): _____

Seller's Name	Seller's Address
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PROPOSED EXEMPT USE

Resale (Enter purchaser's seller's permit or use tax certificate number) _____

Manufacturing

- Tangible personal property becoming an ingredient or component part, or which is consumed or destroyed or loses its identity, in the manufacture of tangible personal property destined for sale.
- Machines and specific processing equipment and repair parts or replacements thereof, exclusively and directly used by a manufacturer in manufacturing tangible personal property and safety attachments for those machines and equipment.
- The repair, service, alteration, fitting, cleaning, painting, coating, towing, installation, and maintenance of machines and specific processing equipment, that the above purchaser would be authorized to purchase without sales or use tax, at the time the service is performed thereon. Tools used to repair exempt machines are not exempt.
- Fuel and electricity consumed in manufacturing tangible personal property (effective January 1, 2006).
Percent of fuel exempt: _____ % Percent of electricity exempt: _____ %
- Portion of the amount of fuel converted to steam for purposes of resale. (Percent of fuel exempt _____ %)

Farming

(To qualify for this exemption, the purchaser must use item(s) exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture, or custom farming services.)

- Tractors (except lawn and garden tractors) and farm machines, including accessories, attachments, parts and repair service.
- Feed, seeds for planting, plants, fertilizer, soil conditioners, sprays, pesticides, and fungicides.
- Baling twine and baling wire.
- Breeding and other livestock, poultry, and farm work stock.
- Containers for fruits, vegetables, grain, hay, and silage (including containers used to transfer merchandise to customers), and plastic bags, sleeves, and sheeting used to store or cover hay and silage.
- Animal waste containers or component parts thereof (may only mark certificate as "Single Purchase").
- Animal bedding, medicine for farm livestock, and milk house supplies.
- All-terrain vehicles (ATV) used exclusively in farming.

**Federal and Wisconsin
Governmental Units**

Enter CES No., if applicable

- The United States and its unincorporated agencies and instrumentalities and any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.
- State of Wisconsin or any agency thereof; Local Exposition District, Professional Baseball Park District, or Professional Football Stadium District.
- Wisconsin county, city, village, or town, including public inland lake protection and rehabilitation district, municipal public housing authorities, uptown business improvement districts, local cultural arts district, and Fox River Navigational System Authority.
- Wisconsin public schools, school districts, universities, and technical college districts.
- County-city hospitals or UW Hospitals and Clinics Authority.
- Sewerage commission, metropolitan sewerage district, or a joint local water authority.

Other

- Containers and other packaging, packing, and shipping materials, used to transfer merchandise to customers of the purchaser.
- Trailers and accessories, attachments, parts, supplies, materials, and service for motor trucks, tractors, and trailers which are used exclusively in common or contract carriage under LC or IC No. _____.
- Items or services purchased directly by and used by religious, charitable, educational, scientific, or other organizations holding a Wisconsin Certificate of Exempt Status. CES No. _____.
- Tangible personal property to be resold by _____ on my behalf where _____ is registered to collect and remit sales tax to the Department of Revenue on such sales.
- Tangible personal property or services purchased by a Native American with enrollment # _____, who is enrolled with and resides on the _____ Reservation, where buyer will take possession of such property or services.
- Tangible personal property becoming a component of an industrial or municipal waste treatment facility, including replacement parts, chemicals, and supplies used or consumed in operating the facility.
- Portion of the amount of electricity or natural gas used or consumed in an industrial waste treatment facility. (Percent of electricity or natural gas exempt _____%)
- Electricity, natural gas, fuel oil, propane, coal, steam and wood used for fuel for **residential** or **farm** use.

	% of Electricity Exempt	% of Natural Gas Exempt	% of Fuel Exempt
<input type="checkbox"/> Residential	_____ %	_____ %	_____ %
<input type="checkbox"/> Farm	_____ %	_____ %	_____ %

Address Delivered: _____

- Percent of printed advertising material solely for out-of-state use. _____ %
- Other purchases exempted by law. (State items and exemption). _____

I hereby certify that if the item(s) being purchased are not used in an exempt manner, I will remit use tax on the purchase price at the time of first taxable use. I understand that failure to remit the use tax may result in a future liability that may include tax, interest, and penalty.

Authorized Signature	Title	Date
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(DETACH AND PRESENT TO SELLER)

INSTRUCTIONS

This certificate may be used to claim exemption from Wisconsin state, county, baseball and football stadium, and premier resort sales or use taxes and replaces all sales and use tax exemption certificates, except for the following: Certificate of Exemption for Rental Vehicles (Form RV-207), Construction Contract Entered Into Before the Effective Date of County or Football Stadium Tax (Form S-207CT), and a Wisconsin Direct Pay Permit. **(Note:** Form S-211 may be used by a purchaser claiming the direct pay exemption, if the purchaser checks the “other purchases exempt by law” line and enters all the required direct pay information.)

Under the sales and use tax law, all receipts from sales of tangible personal property or taxable services are subject to the tax until the contrary is established. However, a seller who accepts in “good faith” a valid exemption certificate is relieved of any responsibility for collection or payment of the tax upon transactions covered by the certificate. A valid certificate is one which is completely filled in and discloses a specific exemption claim appropriate to the business or activity being conducted by the purchaser. The seller should be familiar with the various exemption requirements and the instructions for using this certificate.

RESALE: A purchaser using the resale exemption is attesting that the tangible personal property or taxable services being purchased will be resold, leased, or rented. However, in the event any such property is used for any purpose other than retention, demonstration, or display while holding it for sale, lease, or rental in the regular course of business, the purchaser is required to report and pay the tax on the purchase of the property.

The following purchasers may make purchases for resale even though they do not hold a Wisconsin seller’s permit or use tax certificate: (a) A wholesaler who only sells to other sellers for resale may insert “Wholesale only” in the space for the seller’s permit number; (b) A person who only sells or repairs exempt property, such as to a manufacturer or farmer, may insert “Exempt sales only”; (c) A nonprofit organization may insert “Exempt sales only” if its subsequent sales of the tangible personal property or taxable services are exempt as occasional sales; or (d) A person registered as a seller in another state who makes no taxable retail sales in Wisconsin may insert the name of the state in which registered and that state’s seller’s permit or use tax certificate number. However, a supplier may not accept the resale exemption from a business not holding a Wisconsin seller’s permit or use tax certificate, if the sale involves the supplier’s delivery of goods to a consumer in Wisconsin (i.e., drop shipment).

A resale exemption may be granted if the purchaser is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose. If the items are used in a taxable manner, then sales or use tax is due on the purchase of the items.

MANUFACTURING: “Manufacturing” is defined as “*the production by machinery of a new article with a different form, use and name from existing materials by a process popularly regarded as manufacturing.*”

FARMING: This certificate may not be used by farmers to claim exemption for the purchase of motor vehicles or trailers for highway use, lawn or garden tractors, snowmobiles, or for items used for the personal convenience of the farmer. When claiming an exemption for an ATV which is also registered for public use, a written description including the percentages of time for personal and farm use, must be submitted with the ATV Registration Application.

Gross receipts from the sale of electricity, natural gas, and other fuels for use in farming are exempt all 12 months of the year. Farmers claiming this exemption should check the box for electricity and fuel located in the “Other” section.

This certificate cannot be used as an exemption for paying Wisconsin motor vehicle fuel tax.

FEDERAL AND WISCONSIN GOVERNMENTAL UNITS: This exemption may only be accepted from federal and Wisconsin governmental units and replaces the requirement for having a purchase order from the governmental unit or recording on invoices the Certificate of Exempt Status (CES) number of the governmental unit. Governmental units of other countries and states may not use this exemption certificate. The governmental unit should check the box that best describes their unit of government.

OTHER:

Containers: This exemption applies regardless of whether or not the containers are returnable. Containers used by the purchaser only for storage or to transfer merchandise owned by the purchaser from one location to another do not qualify for the exemption.

Common or contract carriers: The exemption available to common or contract carriers for certain vehicles and repairs listed on this certificate applies only to those units used “exclusively” in such common or contract carriage. The fact that a carrier holds a LC or IC number is not in itself a reason for exemption.

Organizations holding a Certificate of Exempt Status

(CES) number: Sales of tangible personal property or taxable services sold “directly” to certain nonprofit organizations are exempt only if the organization holds a CES number issued by the Wisconsin Department of Revenue. However, a similar out-of-state organization may use this exemption to purchase without tax even though it has not been issued a Wisconsin Certificate of Exempt Status number. Note: Governmental units from other states do not qualify for this exemption. Taxable charges (for lodging, meals, auto rental, etc.) incurred by an employee of an exempt organization when the employee is on a business trip are exempt, provided the retailer issues the billing or invoice in the name of the exempt organization, the Certificate of Exempt Status number is entered on the billing or invoice, and the retailer retains a copy of that document.

Waste treatment facilities: The exemption applies to the sale of tangible personal property to a contractor for incorporation into real property which is part of an industrial or commercial waste treatment facility that qualifies for property tax exemption or a Wisconsin or federal governmental waste treatment facility.

Electricity, natural gas, fuel oil, coal, steam and wood used for fuel:

Gross receipts from the sale of electricity and natural gas for residential use during the months of November through April are exempt from sales and use tax.

Gross receipts from sales of fuel oil, propane, coal, steam, and wood used for fuel sold for residential use are exempt from sales or use tax.

Gross receipts from the sale of fuel and electricity for use in farming are exempt all year. This exemption does not include lubricants (e.g., oils) and antifreeze.

A retailer of electricity, fuel, or natural gas shall have a signed exemption certificate for exempt sales for residential or farm use unless any of the following apply:

1. 100% of the electricity, fuel, or natural gas is for exempt use.
2. The sale is to an account which is properly classified as residential or farm pursuant to schedules which are filed for rate tariff with the Wisconsin Public Service Commission which are in force at the time of sale.
3. The sale is to an account which is properly classified as residential or farm for classification purposes as directed by the Federal Rural Electrification Administration.

“Farm use” means used in farming, including use in a tractor or other farm machines used directly in farming, in a furnace heating a farm building, in providing lighting in farm buildings, and use in operating motors of machines used directly in farming.

“Residential use” means use in a structure or portion of a structure which is a person’s permanent principal residence. It does not include use in motor homes, travel trailers, other recreational vehicles, or transient accommodations. “Transient accommodations” means rooms or lodging available to the public for a fee for a continuous period of less than one month in a building such as a hotel, motel, inn, tourist home, tourist house or court, summer camp, resort lodge, or cabin.

Other purchases exempted by law include:

1. Printed material which is designed to advertise and promote the sale of merchandise, or to advertise the services of individual business firms, which printed material is purchased and stored for the purpose of subsequently transporting it outside the state by the purchaser for use thereafter solely outside the state.
2. Parts, supplies, or repairs for a school bus used exclusively as a contract carrier pursuant to a contract with a school or other organization.
3. Waste reduction and recycling machinery and equipment, including parts and repairs, which are exclusively and directly used for waste reduction and recycling activities.
4. Railway cars, locomotives, and other rolling stock used in railroad operations, or accessories, attachments, parts, lubricants, or fuel therefor.
5. Commercial vessels and barges of 50-ton burden or over engaged in interstate or foreign commerce or commercial fishing, and accessories, attachments, parts, and fuel therefor.

QUESTIONS: If either the purchaser or the seller has any questions regarding the completion or use of this exemption certificate, please contact the department by:

Telephone: (608) 266-2776

Fax: (608) 267-1030

E-mail: sales10@dor.state.wi.us

Write: Wisconsin Department of Revenue
PO Box 8949
Madison WI 53708-8949

Website: www.dor.state.wi.us