

Southeastern Safety Products, Inc.

d/b/a Rescue Technology , Tactical Tech
 251 Beulah Church Rd., Carrollton, GA 30117
 770.832.9694 Fax 770.832.1676
 www.rescuetech1.com



Resale Application

Dealer Information	
Annual Sales Last Year:	_____
Annual Sales of Rope Rescue Equip.	_____
Average Rope Rescue Equip. Inventory	_____
Is this your full-time business?	_____
Do you travel to call on customers?	_____
Do you display at Trade Shows?	_____
Which Shows?	_____
Sales Territory Coverage	_____
Do you intend for us to drop-ship for you? Yes <input type="checkbox"/> No <input type="checkbox"/>	

Type of Business	
Fire Equipment	_____
Fire Apparatus	_____
Ambulance	_____
Tactical	_____
Industrial Equipment	_____
Outdoor Recreation	_____
Water Rescue	_____
Other	_____

Customer Types	
Fire Department	_____
Law Enforcement	_____
Park Service	_____
Search & Rescue	_____
Industrial Rescue	_____
Military / DOD	_____
Homeland Security	_____
Industrial Safety	_____
Climbers	_____
Rope Courses	_____
Other	_____

Corporate Information	
Owner / President	_____
Accounts Payable Contact	_____
Accounts Payable Phone	_____
Parent Company	_____
Parent City / State / Zip	_____

Method (s) of Selling	
Storefront	Y / N
Hours open per week	_____
Catalog (include copy)	Y / N
Website	Y / N
URL: www.	_____

Customer Service		
	Full time	Part Time
Inside Reps	_____	_____
Outside Reps	_____	_____

Insert # in space

Facility Information		
Building	Lease <input type="checkbox"/>	Commercial <input type="checkbox"/>
	Own <input type="checkbox"/>	Residential <input type="checkbox"/>
Building Size Office sq ft	_____	
Warehouse sq ft	_____	

I, the undersigned, certify that I am an owner or officer and that all the information given is true and that I have read all the terms of sale and understand the placement of an order with RESCUE TECHNOLOGY constitutes acceptance of these terms and conditions. I warrant that the goods purchased under the referenced State Sales Tax / resellers Permit number are for resale.

Name (print) _____

Signature _____ Date _____

Company _____

Direct Suppliers	
Blackhawk _____	North American _____
Bluewater _____	NRS _____
CMC _____	Omega Pacific _____
CMI _____	Petzl _____
Conterra _____	PMI _____
Dive Rescue _____	Rock n Rescue _____
DBI/SALA _____	RSI _____
Miller Equip _____	Sterling Rope _____
MSA _____	Yates _____
New England Ropes _____	5.11 Tactical _____
Other (List) _____	

Sales and Use form

W-9

Copy of Letterhead

Business Card

Approved:	Y / N
By / Date:	_____
Level	_____
Limit	_____
Terms	_____
Class	_____
SLS	_____
Class	_____

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TERMS AND CONDITIONS

- >> Prices will be those valid when order is accepted.
- >> No order is valid unless accepted by RESCUE TECHNOLOGY / TacticalTECH.
- >> Possession of a resale price list does not imply the right to purchase at listed prices.
- >> All goods are sold F.O.B. Shipping Point unless otherwise specified.
- >> All sales are subject to the current terms and conditions set forth by RESCUE TECHNOLOGY / TacticalTECH.
- >> Any account over **30 days past due** is subject to being placed on Prepay or C.O.D. basis only. No shipments will be made against past due account.
- >> An application, **signed** by the owner or corporate officer, must be on file prior to granting credit and shipping any order.
- >> Resale customers must meet minimum annual purchase requirements to retain resale status.
- >> Any special item purchases may require **50% non-refundable deposit**. Non-stock lengths of ropes and webbings are non-refundable.
- >> Returns are subject to a **15% restocking charge** PLUS cost of freight to and from dealer/distributor. Cut lengths of rope and webbing are non-refundable.
- >> Claims for shortages must be made within **10 days** from receipt of goods.
- >> Damaged shipments should be reported to the carrier immediately and not returned until instructions are received.
- >> Product modifications - RESCUE TECHNOLOGY / TacticalTECH reserves the right to **modify, without notice**, the specifications and pricing of the products described in our catalog, price list, or other informational media.
- >> Jurisdiction of any claim by RESCUE TECHNOLOGY / TacticalTECH against dealer shall be in the Superior Court for the County of Carroll, State of Georgia. Judgements rendered by said court shall be fully enforceable. Dealer shall pay on demand all costs and expenses including, without limitation, reasonable attorney fees and court costs, incurred by or on behalf of RESCUE TECHNOLOGY / TacticalTECH to collect or enforce these terms of sale.
- >> Placement of any order shall constitute acceptance of these terms of sale.
- >> Billing discrepancies are to be reported within **15 days** of the billing date.
- >> No returns with our authorization.
- >> "Gray Marketing" or Sales by RESCUE TECHNOLOGY / TacticalTECH Dealer / Distributors to unapproved resellers is forbidden. Dealers / Distributors engaging in such sales may lose their discount or ability to purchase from RESCUE TECHNOLOGY / TacticalTECH.
- >> Advertising Policy: No Dealer or Distributor shall catalog, advertise, or publish current RESCUE TECHNOLOGY / TacticalTECH products with a retail discount of greater than **7%** off the RESCUE TECHNOLOGY / TacticalTECH List (Retail) price. Any violation of this agreement may result in any or all of the following: Loss of discount, cancellation of outstanding orders, and legal action pursuant to U.S. Trademark Law.
- >> It is the responsibility of the Dealer / Distributor / Retailer to inform purchaser of any and all product warnings.
- >> Minimum Resale Order Amount: \$100.00 (\$10.00 small order fee).
- >> No Drop Shipments on orders totaling less than \$500.00 (\$10.00 fee).
- >> Late payment fee on past due invoices: 1.5% per month, 18% per annum.
- >> A fee of \$30.00 will be charged on any returned check.

WARNING

Any person using equipment manufactured and/or sold by RESCUE TECHNOLOGY / TacticalTECH in any manner is personally responsible for learning the proper techniques involved, assumes all risks, and accepts full and complete responsibility for any and all damages or injury of any kind, including death, which may occur from the use of equipment manufactured and/or sold by RESCUE TECHNOLOGY / TacticalTECH.

UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. 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: _____

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, ingredients or components of a new product or service¹ to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) 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 ¹	_____	MO ¹⁶	_____
AR	_____	NE ¹⁷	_____
AZ ²	_____	NV	_____
CA ³	_____	NJ	_____
CO ⁴	_____	NM ^{4,18}	_____
CT ⁵	_____	NC ¹⁹	_____
DC ⁶	_____	ND	_____
FL ⁷	_____	OH ²⁰	_____
GA ⁸	_____	OK ²¹	_____
HI ^{4,9}	_____	PA ²²	_____
ID	_____	RI ²³	_____
IL ^{4,10}	_____	SC	_____
IA	_____	SD ²⁴	_____
KS	_____	TN	_____
KY ¹¹	_____	TX ²⁵	_____
ME ¹²	_____	UT	_____
MD ¹³	_____	VT	_____
MI ¹⁴	_____	WA ²⁶	_____
MN ¹⁵	_____	WI ²⁷	_____

I further certify that if any property or service 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 a part of each order which we may hereafter give to you, unless otherwise specified, and 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: _____

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 a 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, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue 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 part 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. The state 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.
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 an 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 will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate-Multijurisdiction. However, the use of this uniform certificate must be used in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of rule SUT FAC 12A-1.039..
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. 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.

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 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 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:
 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 exemption 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.
12. Maine does not have an exemption on 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.
14. 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.
15. Minnesota:
 - A. Does not allow a resale certificate for purchases of taxable services for resale in most situations.
 - B. Allows an exemption for items used only once during production and not used again.
16. Missouri:
 - A. Purchases 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 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 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 incorporations as an ingredient or component part into a manufactured product.

19. 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.
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 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:
 - (I) Sales tax permit number; and
 - (II) 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 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.
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:
- (1) The service is purchased for or on behalf of a current customer;
 - (2) The purchaser of the service does not use the service in any manner; and
 - (3) 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: Resale certificates will be replaced by reseller permits issued by Department of Revenue, effective January 1, 2010.
27. 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.