



Corporate Credit Department
 Box 249 • Dodge Center, MN • 55927
 Toll Free 1-800-430-6110
 Fax 507-633-8811
 credit@mneilus.com

Credit Application - Form
 Credit
 05/09/11
 1 of 2

Company Name: _____

Billing Address: _____

City: _____ State: _____ ZIP + 4: _____

Phone: _____ Fax: _____

Shipping Address: _____

City: _____ State: _____ ZIP + 4: _____

Type of Business: _____ Year Started: _____ Legal Form: _____ Fed ID#: _____

TAX EXEMPT? Yes _____ No _____ # of Employees: _____ Credit Requested \$: _____

****All States requires an Exemption Certificate on file****

Buyer: _____ Phone: _____ Email: _____

A/P Contact: _____ Phone: _____ Email: _____

How would you like to receive invoices? _____ Fax Fax #: _____

_____ Email Address: _____

RECEIVING & UNLOADING INFORMATION

Receiving Hours:	Max. Skid Weight	_____ LBS	Unload:	_____ By Hand
M - F _____ AM				_____ Forklift
_____ PM	Max. Bundle Weight	_____ LBS		_____ Overhead Crane
				_____ Other

Require MILL CERTIFICATION? Yes _____ No _____ Fax #: _____

Email: _____

Special packaging instructions: _____

Directions to your location: _____



**** OUR TERMS ARE: NET 30 DAYS FROM DATE OF INVOICE ****

Owner(s): _____ Email: _____

Home Address: _____

Social Security #: _____ Home Phone: _____

BANK REFERENCE:

Bank Name: _____ Phone: _____

Address: _____ Fax: _____

TRADE REFERENCES: (Please include at least one Steel Supplier)

Business Name: _____ Phone: _____

Address: _____ Fax: _____

Business Name: _____ Phone: _____

Address: _____ Fax: _____

Business Name: _____ Phone: _____

Address: _____ Fax: _____

Business Name: _____ Phone: _____

Address: _____ Fax: _____

Applicant's signature certifies that the information provided is correct. A service charge will be applied to all accounts past due. In the event of my account becoming seriously past due, I am aware that I will be held responsible for any legal and/or collection fees assessed to collect the debt.

I authorize you to contact references and obtain information that may be needed to establish a credit account with McNeilus Steel, Inc.

Date: _____

Authorized Signature: _____

Title: _____

WISCONSIN SALES AND USE TAX EXEMPTION CERTIFICATE

Single Purchase Continuous (check one)

Purchaser's Business Name	Purchaser's Address
---------------------------	---------------------

The above purchaser, who's signature appears on the reverse side of this form, claims exemption from Wisconsin state, county, and stadium 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)

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

Seller's Name	Seller's Address
---------------	------------------

PROPOSED EXEMPT USE

Resale _____ (Enter seller's permit or use tax registration 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, but not including fuel or electricity, unless the fuel or electricity is consumed or destroyed or loses its identity in the manufacture of shoppers guides, newspapers, or periodicals, whether or not 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.
- 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.
- Fuel, including natural gas (does not include lubricants (e.g., oil) or antifreeze).
- 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, grains, hay, and silage. Also containers used to transfer merchandise to customers.
- 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, not licensed for public use.

**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 or Professional Baseball Park District.
- Wisconsin county, city, village, or town, including public inland lake protection and rehabilitation district, municipal public housing authorities, and uptown business improvement districts.
- 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 organization 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.
- 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: _____

- 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
----------------------	-------	------

(DETACH AND PRESENT TO SELLER)

INSTRUCTIONS

This certificate may be used to claim exemption from Wisconsin state, county, and stadium sales and use tax 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/Stadium Tax (Form S-207CT), and a Wisconsin Direct Pay Permit.

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, they are 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 retail sales in Wisconsin may insert the name of the state in which registered and that state's seller's permit or use tax registration certificate number.

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.

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 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 a nonprofit organization 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. Taxable

charges (for lodging, meals, auto rental, etc.) incurred by an employe of an exempt organization when the employe 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 approved 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 the sale of electricity for use in farming are also exempt during this six-month period. A retailer of electricity or natural gas shall have a signed exemption certificate for all such exempt sales for residential or farm use unless any, or all, of the following apply:

1. 100% of the electricity 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.

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. A retailer shall have a signed exemption certificate if the sale of fuel oil, propane, coal, steam and wood for residential or farm use is partially exempt from sales or use tax. If the sale is 100% exempt, an exemption certificate is not required.

Gross receipts from the sale of natural gas and other fuels used directly in farming are exempt all 12 months of the year. Farmers claiming this exemption should check the box located in the farming section of this certificate.

“Farm use” means used in farming, including use in a tractor or other farm machines used directly in farm-

ing, 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@mail.state.wi.us

website at <http://www.dor.state.wi.us>

write to:

Wisconsin Department of Revenue

PO Box 8902

Madison WI 53708-8902