

COMMERCIAL BUSINESS APPLICATION

Hartland Lubricants and Chemicals 914 Commercial Court P.O. Box 809 Onalaska, WI 54650 608-779-6353 • Fax 608-779-6814

Business Name:		Telephone No.: ()				
DBA:			Fax No.: ()			
Location Address:Street		City	State	Zip		
Mailing Address:				•		
E-Mail Address:		City	State	Zip		
Business Structure: Corporation	on	orp. Partnership	Sole Proprietorshi	р 🗌 Со-ор		
If Corporation or LLC, provi	ide: Date of Incorporation:		State of Incorporation: _			
Fed. ID No.:		Length of tin	ne in business:			
Account Information: Type of Business: or Lease	e the property address	ss?				
Name of Property Owner:						
Mortgage Holder If Lease – Landlord						
		_				
Estimated Purchases Per Mo	nth: \$	Account F	Rep			
Invoice /Payment / Notices I	• •					
Fax:	Fax No					
Email:	Email Address:					
A/P Contact: Name	Ph					
Company:						
Address:			State	Zip		
Celephone Number:		Fax Number: _				
Company:		Contact Person	:			
Address:Street	City		State	Zip		
Celephone Number:						
Company:		Contact Person	:			
Address:Street		Ee M1	State	Zip		
Telephone Number:		rax Number: _				

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BANK INFORMATION: (Please note a letter of recommendation from your primary bank is acceptable.)

Name of Bank:

Name of Bank:				
Address:				
			State	Zip
Bank officer to contact:			elephone No	
Account No.'s:		F	ax No	
TAX INFORMATION: Exempt from Federal Excise Tax?	Yes	☐ No	Exempt from State Excise T	ax? Yes No
Exempt from Sales Tax?	☐ No			
NOTE: YOU WLL BE SUBJECT TO ALL TAXES UN AND STATE EXEMPTION CERTIFICATES.	LESS YO	U PROVI	DE COPIES OF ALL CURRI	ENT FEDERAL
TERMS AND CONDITIONS of SALE: In addition to this Continuing Guarantee Agreement.	s business	application	, all prospective customers mus	t sign and return the
PAYMENT TERM: NET 30 DAYS FROM SHIPMENT ALL PAST DUE ACCOUNTS. A \$35 NSF FEE WILL I	BE ASSES	SSED TO	ALL RETURNED DRAFTS (OR CHECKS.
The Undersigned warrant the information contained				ricants and Chemicals may
 rely on the information and representations made in All decisions with respect to the establishment of a discretion of Hartland Lubricants and Chemicals. 				f credit shall be at the sole
 The Undersigned agree to provide financial stateme establishment and maintenance of a satisfactory line maintained in your credit file. 				
 The undersigned agree to pay all costs, expenses, in Hartland Lubricants and Chemicals to collect or atte business application. 				
Signature			Date	
Printed Name & Title				
Signature			Date	

THE FEDERAL EQUAL CREDIT OPPORTUNITY ACT PROHIBITS CREDITORS FROM DISCRIMINATING AGANST CREDIT APPLICANTS ON THE BASIS OF RACE, COLOR, RELIGION, NATIONAL ORIGIN, SEX, MARITAL STATUS, AGE: (PROVIDED THE APPLICANT HAS THE CAPACITY TO ENTER INTO A BINDING CONTRACT); BECAUSE ALL OR PART OF THE APPLICANT'S INCOME DERIVES FROM ANY PUBLIC ASSISTANCE PROGRAM; OR BECAUSE THE APPLICANT HAS GOOD FAITH EXERCISED ANY RIGHT UNDER THE CONSUMER CREDIT PROTECTION ACT. THE FEDERAL AGENCY THAT ADMINISTERS COMPLIANCE WITH THIS LAW CONCERNING THIS CREDITOR IS FEDERAL TRADE COMMISSION, EQUAL CREDIT OPPORTUNITY, WASHINGTON, D.C. 20580.

Printed Name & Title

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CONTINUING GUARANTEE AGREEMENT

, and in order to induce HARTLAN Lender") to make loans and other foredit will benefit each of the underguarantee to Lender due perforn whether at maturity or by acceler	nd valuable consideration, the receipt and sufficiency of which is ND LUBRICANTS AND CHEMICALS division of HARTLAND FUEL advances of credit to the borrower hereinafter named, which dersigned, the undersigned (the "Guarantors"), jointly and severally nance of all obligations and the prompt payment of all monies at, a (the ration or otherwise, and the due performance and prompt payment ow existing or hereafter arising of Borrower to Lender (the "
r any other person, and no change t any of the obligations of the Gua rse against Lender. Guarantors he them, may grant to Borrower mult aranteed or may release, substitut	ereby given it, no dealing by Lender with Borrower or any e, impairment, or suspension of any right or remedy of Lender rantors hereunder of any security furnished by Guarantors or give ereby agree that Lender, without the consent of Guarantors and ciple extensions of the time or the manner of payment of the see or add any one or more guarantors or endorsers, accept as a subordinate any security therefore without affecting the liability of
er expends or incurs in collecting the Guarantors, or any other guarantors	der on demand reasonable attorney's fees and all costs and other or comprising the Indebtedness hereby guaranteed or in enforcing antor of any indebtedness hereby guaranteed whether or not suit successors and assigns, and the owners and holder of the
guaranteed.	successors and assigns, and the owners and holder of the
REOF, the undersigned Guaranto	ors have hereunto set their hands and seals as of the day
	description of the content of the co

Hartland Lubricants and Chemicals

914 Commercial Court P.O. Box 809 Onalaska, WI 54602

To Whom It May Concern	Date:
Re:	
AUTHO	RIZATION and RELEASE
	tland Lubricants and Chemicals to make credit ain credit information and personal credit history redit.
	res financial institutions, trade references, and information to Hartland Lubricants and ced applicant.
Signed by:	
Printed Name:	
Title:	

AUTHORIZATION AGREEMENT FOR FUNDS TRANSFERS

	hereby authorizes	Hartland Lubricants and
Chemicals to originate entries tran Purchaser's deposit account as foll Financial Institution:	nsferring funds from ("debit lows:	") or to ("credit")
Located at:		
Phone Number:		
Transit/ABA number:		
Account Number:		
Checking or Savings		
The amount of debit entries to Pur Lubricants and Chemicals.	chaser's account will be based	sed on moneys due Hartland
Any notice required or permitted undeposited in the U.S. Mail or faxed Purchaser's address at		
faxed to	_ and a copy maintained at	Hartland Lubricants and
Chemicals in the Credit Departme	nt, P O Box 809, Onalaska,	, WI 54650.
Notice of termination shall not aff termination of this Agreement and properly given. Hartland Lubrican time without notice.	I will not be effective until	fifteen (15) days after
Hartland Lubricants and Chemical Purchaser's account originated by amounts. In no event will Bob Jol consequential damages associated financial institution and will be re- verified by Hartland Lubricants an	Hartland Lubricants and Cl hnson Lubricants be liable to with an incorrect entry pro sponsible only for the refun	nemicals are in the correct for any incidental or cessed by Purchaser's
Purchaser understands that a funds institution only if there are sufficientry. Purchaser agrees to keep su originated by Hartland Lubricants	ent funds in the Purchaser's afficient funds in the account	account to process the
Purchaser agrees to be bound by the House Association (the funds tran Chemicals) in effect from time to	sfer system used by Hartlar	
Agreed to and accepted this	day of	, 20
Title:		

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: HARTLAND LUBRICANTS AND CHEMICALS

PO BOX 809, ONALASKA, WI 54650-0809 Address: I certify that: is engaged as a registered Name of Firm (Buyer): Wholesaler Address: 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 Registration, Seller's Permit, or ID State Registration, Seller's Permit, or ID State State Number of Purchaser Number of Purchaser MO^{13} AL^2 NE^{14} AR AZ^{22} NV CA^3 NJ $NM^{1,15} \\$ CO^1 $NC^{25} \\$ CT^4 DC^5 ND FL^{23} OH^{26} OK^{16} GA^6 PA^{27} $HI^{1,7}$ $RI^{\bar{1}7}$ ID $IL^{1,8}$ SC SD^{18} IΑ KS TN $KY^{24} \\$ TX^{19} ME^9 UT MD^{10} VT MI^{11} $WA^{20} \\$ $MN^{12} \\$ WI^{21} 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)

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFCATE

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 sole 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 sue 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. 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.
- 2. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
- 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. 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.
- 5. 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.
- 6. 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.
- 7. 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.
- 8. 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 ease 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 purchase 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.

- 9. Maine does not have an exemption on sales of property for subsequent lease or rental.
- 10. 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.
- 11. Michigan: Effective for a period of three years unless a lesser period is mutually agreed t and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
- 12. 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.
- 13. 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.
- 14. Nebraska: A blanket certificate is valid 3 years from the date of issuance.
- 15. 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.
- 16. 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 tow 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.

- 17. 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.
- 18. 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.
- 19. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
- 20. Washington: A. Blanket resale certificates must be renewed at intervals not to exceed four years;
 - B. This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
 - C. Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.
- 21. 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.
- 22. Arizona: This certificate is not valid as an exemption certificate. This certificate is for use when making sales of tangible personal property for resale in the ordinary course of business, pursuant to A.R.S. §42-1328, Burden of proving sales not at retail.
- 23. Florida: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Florida sales and use tax registration number. A purchaser cannot extend this certificate to sellers for transactions occurring prior to the date of the purchaser's registration in Florida. The effective date of the purchaser's registration in Florida must be noted on the face of the certificate.
- 24. 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.
- 25. 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.
- 26. 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.
- 27. 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.