



The most trusted names in Critical Bulk Transfer

Accounts Payable Department:

We would like to welcome you to our family of valued customers. We pledge our experience, knowledge, values, high standards of operation and quality products to you with the intent of developing and strengthening a long, supportive and beneficial relationship between us.

To ensure that your account is correctly entered within our system, we ask that you take a moment to complete and sign the enclosed forms: Credit Information, Tax Information and General Information. From the information submitted on the "General Information" form, we will contact those within your organization to discuss other options and settings to tailor your account specifically to you.

We ask you to please keep in mind that our terms are Net 30 Days, and all past due accounts are placed on hold with a service charge of 1 ½% added monthly.

Please, feel free to contact us at any time. We feel confident that our team of equipment specialists and customer service personnel will fully support our pledge to you. Rest assured, your assigned specialist will keep you informed of changes within our Company, as well as the products and manufacturers that we represent.

Thank you for this opportunity.

Sincerely,

Other Locations: [] Yes [] No List Included: [] Yes [] No

I. BUYER CONTACT INFORMATION:

Company: _____ Buyer: _____
 Physical Address 1: _____ Title: _____
 Physical Address 2: _____ Phone: _____
 Physical City, State, Zip: _____ Fax: _____
 Web Site: _____ E-mail: _____

II. PURCHASING:

1. Do you have specific buyers per location? [] Yes [] No
2. Do you have a maximum purchase limit amount? [] Yes [] No
3. Do you require purchase orders? [] Yes [] No
4. Do you accept partial shipments? [] Yes [] No
5. Do you require order acknowledgements? [] Yes [] No
 - a. If yes, in what format? [] E-mail [] Fax [] Mail

III. SHIPPING REQUIREMENTS:

1. Do you use a specific carrier? [] Yes [] No
2. Do you have special delivery instructions? [] Yes [] No

IV. BILLING:

1. Billing/Statement Address: Same as Credit Application

Company: _____
 Contact: _____
 Address 1: _____
 Address 2: _____
 City, State, Zip: _____
 Phone: _____ Fax: _____
 E-mail: _____
2. Accounts Payable Contact Information:

Name: _____
 Direct Phone: _____
 Fax: _____
 E-mail: _____
3. In what format would you prefer to receive invoices? [] E-mail [] Fax [] Mail
4. Do you require a monthly statement? [] Yes [] No
 - a. If yes, in what format? [] E-mail [] Fax [] Mail
5. What is your tax status? [] Resale [] RUT-7 [] Exempt [] Taxable

(Note: All Illinois orders are charged sales tax unless Lynn Industries has an appropriate tax certificate on file, which can be downloaded from www.ehlynn.com)



CREDIT INFORMATION

Payable Information:

Firm Name: _____
 Mailing Address 1: _____
 Mailing Address 2: _____
 City: _____
 State: _____ Zip: _____
 Phone #: _____
 Fax #: _____
 E-mail: _____
 Web Site: _____
 Federal I.D. Number: _____
 Years in Business: _____
 Corporation Partnership Proprietorship

Names of Officers or Principals:

Name: _____
 Title: _____

 Name: _____
 Title: _____

 Name: _____
 Title: _____

 Name: _____
 Title: _____

Business Description: _____

Current Trade References:

1. _____

 Phone #: _____
 Fax #: _____
 Contact: _____

 2. _____

 Phone #: _____
 Fax #: _____
 Contact: _____

3. _____

 Phone #: _____
 Fax #: _____
 Contact: _____

 4. _____

 Phone #: _____
 Fax #: _____
 Contact: _____

Bank Name: _____
 Phone #: _____

Account #: _____
 Contact: _____

We hereby authorize Lynn Industries to conduct any credit reference checks required with the above listed references. We understand and acknowledge that the standard terms of payment are Net 30 days and agree to pay within these terms. We also understand that a service charge of 1 ½% per month will be charged on all past due invoices.

Signed: _____ Title: _____ Date: _____



RUT-7 Rolling Stock Certification

Please print or type. Use this certificate for purchases made on or after July 1, 2004.

Step 1: Identify how this certification is being used

Mark the option that applies. **Retailers:** Keep this certification in your books and records as proof of the exemption claimed.

Purchases of motor vehicles, trailers, aircraft, watercraft, and non-vehicle rolling stock (e.g., locomotives, rail cars)

1 Single purchase (one or multiple items) — I certify that this purchase qualifies for the rolling stock exemption.

Purchases of repair and replacement parts

2 Single purchase (one or multiple items) — Mark one option below.

a I certify that this purchase qualifies for the rolling stock exemption.

b I certify that _____ percent of this bulk purchase qualifies for the rolling stock exemption.

3 Blanket certification for this and future purchases — Mark one option below.

Note: Update this certification at least every 3 years.

a I certify that 100 percent of the purchases that I make from this seller qualify for the rolling stock exemption.

b I certify that _____ percent of the bulk purchases that I make from this seller qualify for the rolling stock exemption.

Step 2: Describe the purchase

Purchases of motor vehicles, trailers, aircraft, watercraft, and non-vehicle rolling stock (e.g., locomotives, rail cars)

1 Year, make, and model _____

Identification no. _____

Purchases of repair and replacement parts

2 Description of items purchased _____

Step 3: Identify the buyer

1 Name _____

2 Address _____
Number and street or post office box City State ZIP Telephone number

3 yes no Is the buyer a lessor who will lease the item described in Step 2?
If yes, go to Step 4. If no, complete Line 4 below, then go to Step 5.

4 Certificate of authority number and date issued _____
Number Date issued

Step 4: If the buyer is a lessor, identify the lessee (If not, go to Step 5.)

1 Name _____

2 Address _____
Number and street or post office box City State ZIP Telephone number

3 Certificate of authority number and date issued _____
Number Date issued

Step 5: Buyer/lessor certification (Mark the appropriate statement.)

I certify that I am an interstate carrier for hire and that I will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

I certify that I am a lessor and that the lessee of the item purchased is an interstate carrier for hire who will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

Under penalties of perjury, I state that I have examined this certification and, to the best of my knowledge, it is true, correct, and complete.

Buyer's signature Date

Name of buyer (please print)

Business name



General Instructions

What is the purpose of this form?

Interstate carriers for hire use Form RUT-7, Rolling Stock Certification, to properly claim the rolling stock exemption for purchases of

- motor vehicles,
- watercraft,
- aircraft,
- trailers,
- railroad cars, and
- repair and replacement parts.

Keep Form RUT-7 in your books and records to document the exemption.

What return must be filed?

When the item qualifying as rolling stock

- is sold by an Illinois dealer, it must be reported on Form ST-556, Sales Tax Transaction Return.
- is purchased from an out-of-state dealer, it must be reported on Form RUT-25, Use Tax Transaction Return.
- is purchased (or acquired by gift or transfer) from an individual or other private party,
 - and is a **motor vehicle** as defined by Section 1-146 of the Illinois Vehicle Code, it must be reported on Form RUT-50, Vehicle Use Tax Transaction Return.
 - and is an **aircraft**, it must be reported on Form RUT-75, Aircraft Use Tax Transaction Return.
- such as nonvehicle rolling stock or repair and replacement parts is sold by a retailer, it must be reported on Form ST-1, Sales and Use Tax Return.

What purchases qualify for the rolling stock exemption?

The rolling stock exemption may be claimed for items that are purchased or used by interstate carriers for hire to be used as rolling stock in interstate commerce, including repair and replacement parts.

You must be recognized by a specific federal or state regulatory agency as an interstate carrier for hire and have received a certificate of authority to engage in interstate commerce.

Aircraft, watercraft, or rail carrier items (and repair and replacement parts)

You must use the aircraft, watercraft, or rail carrier item for hire to carry persons or commodities in interstate commerce on a regular and frequent basis.

Second division motor vehicles and trailers (and repair and replacement parts)

Note: If the **CDF sales tax exemption** was claimed, the purchase of repair and replacement parts are an exempt purchase only if the motor vehicle or trailer qualifies for the rolling stock exemption as shown below.

- A **motor vehicle** must have a gross vehicle weight rating of more than 16,000 pounds.
- A **motor vehicle** or **trailer** must carry persons or property for hire in interstate commerce for either
 - more than 50 percent of its total **trips** in a 12-month period, or
 - more than 50 percent of its total **miles** in a 12-month period.

Trips or mileage for which persons or property are carried for hire just between points in Illinois may be used to qualify for the exemption if the journey of the passenger or shipment of the property either originates or terminates outside Illinois.

You must identify which method will be used — trips or miles — at the time of purchase and document this choice on the required tax return. If you do not choose an option, you will be deemed to have chosen the mileage method. You must use the motor vehicle or trailer in a qualifying manner under the chosen method for each consecutive 12-month period from the initial title or registration date, whichever is later. If you do not, the exemption will be revoked and applicable tax, penalties, and interest will be due.

Note: Instead of documenting each trailer's qualifying use, you may use documentation to show to what qualifying motor vehicle or qualifying group of motor vehicles the trailer is dedicated. For more information, see Informational Bulletin FY 2005-01, Rolling Stock Exemption Changes.

Which purchases do not qualify for the rolling stock exemption?

It is not the type of item that determines whether or not it qualifies for use as rolling stock, but how the item is used by an interstate carrier for hire. Only those items specifically used as rolling stock will qualify for this exemption. For example, items do **not** qualify for use as rolling stock when they are used only

- to transport company officers, employees, customers or others not for hire (even if the persons cross state lines); or
- to transport property that a business owns or is selling and delivering to customers (even if the items cross state lines); or
- as support vehicles (other than those specifically used as an "escort" vehicle) when the vehicles do not haul persons or commodities for hire in interstate commerce.

When may a lessor claim the exemption?

If you are a purchaser who will be leasing the item you may claim the exemption if

- the lessee is recognized by a specific federal or state regulatory agency as an interstate carrier for hire and has received a certificate of authority to engage in interstate commerce; and
- the lessee will use the item in a qualifying manner as described in these instructions; and
- the lease is in effect or executed at the time of the purchase for use as rolling stock.

As a lessor you should note that the tax exemption will last only as long as the lease remains in effect and the item is being used in a qualifying manner. When the item reverts to your use, you must pay use tax on the fair market value (not to exceed the purchase price) of the item directly to the Illinois Department of Revenue on or before the last day of the calendar month following the month in which the item reverts to the use of the lessor. To pay the use tax, call our Audit Bureau at 217 782-9819. We will then send you the proper form.

Step-by-step Instructions

Step 1

Lines 1 - 3: Mark the option that applies.

Lines 2b and 3b may be used for bulk purchases only.

Note: Update blanket certificates executed for repair and replacement parts at least every three years.

Step 2

Line 1: If the purchase is a motor vehicle, trailer, aircraft, watercraft, or non-vehicle rolling stock, write the year, make, and model of the item on the line provided. Next, write the appropriate identification number for the item sold, such as a vehicle identification number (VIN) for motor vehicles and trailers, a hull identification number (HIN) for watercraft, (N) number for aircraft, or other identification number for non-vehicle rolling stock.

Line 2: If the purchase is a repair and replacement part, write a description of the item on the line provided.

Step 3

Lines 1 - 2: Write the requested information.

Line 3: If you are a lessor who will lease the item to an interstate carrier for hire who will use the item under lease as "qualifying" rolling stock in interstate commerce, check "yes," and go to Step 5. If not, complete Line 4, and go to Step 5.

Line 4: If you are an interstate carrier for hire, write your certificate of authority number and date issued.

Step 4

Lines 1 - 3: Complete the requested information if you are a lessor who will lease the item to an interstate carrier for hire who will use the item under lease as "qualifying" rolling stock in interstate commerce, and the lease was executed or in effect at the time of purchase.

Step 5

If you are an **interstate carrier for hire**, check the statement on the left side. You must sign and date the certification and print your name on the line provided.

If you are a **lessor** who will lease the item to a lessee who is an interstate carrier for hire and who will use the item as "qualifying" rolling stock in interstate commerce, check the statement on the right side. You must sign and date the certification and print the signed name.



CRT-61 Certificate of Resale

Step 1: Identify the seller

1 Name _____

2 Business address _____

City State Zip

Step 2: Identify the purchaser

3 Name _____

4 Business address _____

City State Zip

5 Complete the information below. Check only one box.

The purchaser is registered as a retailer with the Illinois Department of Revenue. _____
Registration number

The purchaser is registered as a reseller with the Illinois Department of Revenue. _____
Resale number

The purchaser is authorized to do business out-of-state and will resell and deliver property only to purchasers located outside the state of Illinois. See Line 5 instructions.

Step 3: Describe the property

6 Describe the property that is being purchased for resale or list the invoice number and the date of purchase.

Step 4: Complete for blanket certificates

7 Complete the information below. Check only one box.

I am the identified purchaser, and I certify that all of the purchases that I make from this seller are for resale.

I am the identified purchaser, and I certify that the following percentage, _____ %, of all of the purchases that I make from this seller are for resale.

Step 5: Purchaser's signature

I certify that I am purchasing the property described in Step 3 from the stated seller for the purpose of resale.

Purchaser's signature Date

Note: It is the seller's responsibility to verify that the purchaser's Illinois registration or Illinois resale number is valid and active.

General information

When is a Certificate of Resale required?

Generally, a Certificate of Resale is required for proof that no tax is due on any sale that is made tax-free as a sale for resale. The purchaser, at the seller's request, must provide the information that is needed to complete this certificate.

Who keeps the Certificate of Resale?

The seller must keep the certificate. We may request it as proof that no tax was due on the sale of the specified property.

Do not mail the certificate to us.

Can other forms be used?

Yes. You can use other forms or statements in place of this certificate but whatever you use as proof that a sale was made for resale must contain

- the seller's name and address;
- the purchaser's name and address;
- a description of the property being purchased;
- a statement that the property is being purchased for resale;
- the purchaser's signature and date of signing; and
- either an Illinois registration number, an Illinois resale number, or a certification of resale to an out-of-state purchaser.

Note: A purchase order signed by the purchaser may be used as a Certificate of Resale if it contains all of the above required information.

When is a blanket certificate of resale used?

The purchaser may provide a blanket certificate of resale to any seller from whom all purchases made are sales for resale. A blanket certificate can also specify that a percentage of the purchases made from the identified seller will be for resale. In either instance, blanket certificates should be kept up-to-date. If a specified percentage changes, a new certificate should be provided. Otherwise, all certificates should be updated at least every three years.

Specific instructions

Step 1: Identify the seller

Lines 1 and 2 Write the seller's name and mailing address.

Step 2: Identify the purchaser

Lines 3 and 4 Write the purchaser's name and mailing address.

Line 5 Check the statement that applies to the purchaser's business, and provide any additional requested information.

Note: A statement by the purchaser that property will be sold for resale will not be accepted by the department without supporting evidence (e.g., proof of out-of-state registration).

Step 3: Describe the property

Line 6 On the lines provided, briefly describe the tangible personal property that was purchased for resale or list the invoice number and date of purchase.

Step 4: Complete for blanket certificates

Line 7 The purchaser must check the statement that applies, and provide any additional requested information.

Step 5: Purchaser's signature

The purchaser must sign and date the form.



 **Illinois Department of Revenue**
ST-587 Equipment Exemption Certificate

Step 1: Identify the seller

The seller must keep this certificate.

Name _____

Phone (_____) _____

Address _____
Number and street

IBT no. _____ - _____
Illinois business tax number

City _____ State _____ ZIP _____

Step 2: Identify the purchaser (lessor)

Name _____

Phone (_____) _____

Address _____
Number and street

Date of purchase ____/____/____
Month Day Year

City _____ State _____ ZIP _____

Step 3: Identify the lessee

Name _____

Phone (_____) _____

Address _____
Number and street

City _____ State _____ ZIP _____

Step 4: Identify the equipment* you are purchasing (or leasing)

* Equipment includes machinery and repair/replacement parts

Type of equipment _____

Serial no. _____

Step 5: Identify how you will use this equipment. Check the appropriate box.

I state that this equipment will be used

- primarily in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease.
- primarily in production agriculture.
- primarily in graphic arts production.

Step 6: Sign below

Under penalties of perjury, I state that I have examined this certificate and, to the best of my knowledge, it is true, correct, and complete.

Purchaser's signature _____ Date ____/____/____

You may photocopy this form or you may request additional forms by visiting our web site at www.Iltax.com, by writing us, or by calling our Springfield office weekdays between 8 a.m. and 5 p.m. Our address and telephone number are below.

ILLINOIS DEPARTMENT OF REVENUE
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