



TENNESSEE DEPARTMENT OF REVENUE

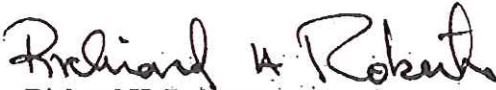
BLANKET CERTIFICATE OF RESALE

MANUFACTURING REPAIR & OVERSTOCK, I
ATTN: JUSTIN WILSON
4122 S CREEK RD
CHATTANOOGA TN 37406-1021

Effective Date: 02-01-12
Account Type: SALES&USE
Account No.: 106034891
4122 S CREEK RD
CHATTANOOGA TN 37406-1021

Under the provisions of Tenn. Code Ann. Title 67, Chapter 6, the person named above is granted authority by the Tennessee Department of Revenue to make purchases for resale, without payment of the Sales or Use Tax, of tangible personal property or taxable services. Any merchandise obtained upon this resale certificate is subject to the Sales or Use Tax if it is used or consumed in any matter by the organization itself, or is given away, and must be reported and the tax paid thereon directly to the Department of Revenue. Certificates of Resale must not be used to obtain tangible personal property or taxable services to be used by the purchaser and not for resale. [See definition of "resale" in Tenn. Code Ann. Section 67-6-102]

The person named above must furnish its suppliers of goods and services with a COPY of this exemption certificate, which replaces the generic certificate previously issued by the Department. The lower portion of the certificate must be properly completed. The organization MUST retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of exemption. Later purchases do not require the submission of additional copies.


Richard H. Roberts
Commissioner of Revenue

Effective Date 02-01-12

TO BE COMPLETED BY THE ORGANIZATION (please print)

TO: VENDOR: _____

The undersigned certifies that the merchandise purchased on each order placed is purchased for the reason indicated below. The purchaser must notify the seller in writing if the certificate is no longer valid.

- Resale as tangible personal property, or resale of a service subject to tax.
- A component part of an article to be produced for sale by manufacturing, assembling, processing, or refining.
- Rental or leasing of tangible personal property.
- Use in accordance with the provisions of Rule 1320.5-1-.68(4). (A copy of the Direct Pay Permit must be given to the vendor.)

(Indicate the purpose for which the property is bought when no Sales or Use Tax is to be collected.)

SIGNATURE OF PURCHASER 

TENN. CODE ANN. SECTION 67-6-607 MAKES IT A MISDEMEANOR TO MISUSE A CERTIFICATE OF REGISTRATION WITHOUT PAYING THE SALES OR USE TAXES AND SUBJECTS THE CERTIFICATE TO REVOCATION.



TENNESSEE DEPARTMENT OF REVENUE

CERTIFICATE OF REGISTRATION

MANUFACTURING REPAIR & OVERSTOCK, I
 ATTN: JUSTIN WILSON
 4122 S CREEK RD
 CHATTANOOGA TN 37406-1021

October 12, 2016

Account Type: SALES&USE
 Account No.: 106034891
 Filing Status: ANNUAL

We have received and processed your application for registration. Your valid certificate is attached below. This certificate must be publicly displayed at the location for which it is issued. The account number on this certificate is used by the department to identify your account and must be shown on all reports and correspondence. The reverse side of this certificate contains important information regarding change and/or cancellation instructions. This certificate is not assignable and is valid only for the person (entity) to whom it is issued.

T.C.A. 67-6-607 Unauthorized Use of Certificate

It is a class C misdemeanor for any person having a certificate of registration to:

- (1) Use such certificate for the purpose of purchasing tangible personal property subject to the tax herein levied except for resale, unless authorized to do so by other provisions of this chapter and the rules and regulations adopted pursuant thereto; or
- (2) Use or consume any tangible personal property purchased or otherwise acquired under the certificate of registration and subject to the privilege taxes herein levied without paying the privilege taxes.

Reporting

All sales and use tax returns must be filed and associated tax payments must be paid electronically. You are required to file your monthly, quarterly, or annual return, according to your filing frequency, even if no tax is due. If your business opens after the 20th of the month, do not file a separate return covering only the days remaining in the month. Rather, include those days on the return covering your first full filing period.

Penalty & Interest

In order to avoid the penalty and interest, all returns must be filed and all associated tax payments must be made on or before the due date for the reporting period.

DETACH HERE AND DISPLAY IN PUBLIC AREA

TENNESSEE DEPARTMENT OF REVENUE CERTIFICATE OF REGISTRATION SALES&USE

This certificate must be publicly displayed

MANUFACTURING REPAIR & OVERSTOCK, I
 4122 S CREEK RD
 CHATTANOOGA, TN 37406-1021

Account Type: SALES&USE

Account No.: 106034891

Effective Date: February 1, 2012

Richard H. Roberts
 COMMISSIONER OF REVENUE