



MAINE REVENUE SERVICES
AUGUSTA, MAINE

QUALIFIED PINE TREE DEVELOPMENT ZONE BUSINESS

This Exemption Certificate is issued under the provisions of
M.R.S.A., Title 36, Part 3

Tissue Plus, LLC
39 Hildreth Street North
Bangor, Maine 04401

Registration Number: PTZ0435
Date Effective: May 30, 2019
Date Issued: December 16, 2019
Expiration Date: May 30, 2029

[Signature]
Director, Sales, Fuel and Special Tax Division

Form ST-PTDZ-1

The above named taxpayer has been certified as a Qualified Pine Tree Development Zone business by the Department of Economic and Community Development. The qualified business activity is the taxpayer's conversion of bulk rolls of paper into consumer products including toilet tissue, facial tissue, napkins, and hand towels at its PTDZ location at 39 Hildreth Street North, Bangor (Map R08/Lot 002). Purchases for use directly and primarily in the qualified business activity are exempt from sales and use tax.

Note to qualified business identified above: Qualified business activity is the new business activity conducted in the Pine Tree Development Zone that exceeds prior business activity and that is certified by DECD. This certificate is not to be used in making purchases of tangible personal property for use in non-qualified activities. This certificate is not to be used in making bulk purchases of tangible personal property if some of the goods will be used in non-qualifying activities. (Tax paid on purchases used in the qualified activity is eligible for refund.)

A copy of this certificate, with the certification completed below, must be provided to your vendors in order to purchase tangible personal property exempt from sales and use tax. It is only necessary to provide one copy to the vendor. Subsequent purchases should indicate that the purchase is exempt from tax. This certificate cannot be used for purchases when payments are made with cash, personal checks or personal credit cards.

CERTIFICATION OF QUALIFIED PINE TREE DEVELOPMENT ZONE BUSINESS

I HEREBY CERTIFY, under the pains and penalty of perjury, that the above exemption certificate is valid and that the property described herein, which I shall purchase from or which has been constructed by _____, will be placed in use by this business directly and primarily in the qualified business activity for which certification was received by the Department of Economic and Community Development.

Description of tangible personal property to be purchased: _____

Description of realty constructed: _____

[Signature]
Authorized signature

Marc Cooper
Printed Name

10-26-20
Date

Note to vendor: This certificate must be taken in good faith from the taxpayer named above. Your good faith may be questioned if you have knowledge of facts which give rise to a reasonable inference that the purchaser is not the holder of the exemption certificate or that the merchandise is not to be used in the taxpayer's qualified business activity. This certificate is valid only if the above certification is completed.