

UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 2—4. The issuer and the recipient have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: _____

Address: _____

I certify that:

Name of Firm (Buyer): Samuel, Son & Co. (USA) Inc.
 Address: 1401 Davey Road, Suite 300
Woodridge, IL 60517

is engaged as a registered

- Wholesaler
 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, or 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) selling (California) the following:

Description of Business: Metals and industrial products manufacturer of various metal, steel and other products.

General description of tangible property or taxable services to be purchased from the Seller: _____

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL ¹	R009936378	MO ¹⁶	2510121
AR	78662420-SLS	NE ¹⁷	001-013038338
AZ ²	21231841	NV	1037875630-001
CA ³	103-187543	NJ	061-251-791/000
CO ⁴	see separate exemption	NM ^{4,18}	see separate exemption
CT ⁵	73380586-001	NC ¹⁹	601136405
DC ⁶	350-000800939	ND	33526100
FL ⁷	see separate exemption	OH ²⁰	45049002
GA ⁸	309052114	OK ²¹	STS-14781833-05
HI ^{4,9}	GE-014-766-0800-01	PA ²²	67599813
ID	004895957	RI ²³	2-0940-0931
IL ^{4,10}	4269-9908 -see separate exemption	SC	117804144
IA	200178380	SD ²⁴	1032-8111-ST
KS	005-061251791E-01	TN	1000396494-SLC
KY ¹¹	000866342	TX ²⁵	see separate exemption
ME ¹²	see separate exemption	UT	14433807-003-STC
MD ¹³	17012483-see separate exemption	VT	SUT-10903156
MI ¹⁴	06-1251791	WA ²⁶	604 204 931
MN ¹⁵	5357769	WI ²⁷	456-1027219420-05

I further certify that if any property or service so purchased tax free is used or consumed 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 that we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by thee 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: Brian C. Orlov
 (Owner, Partner, or Corporate Officer, or other authorized signer)

Title: Director, Tax

Date: 5/24/2018



Sales Tax Exemption Certificate Multi - Jurisdiction

See page 2 for instructions

Last Name or Business Name		First Name		Middle Initial
Address				
City		State	ZIP	
I Certify That				
Name of Firm (Buyer) Samuel, Son & Co. (USA) Inc.				
Address 1401 Davey Road, Suite 300				
City Woodridge		State IL	ZIP 60517	
Qualifies As (Check each applicable item)				
<input type="checkbox"/> Wholesaler		<input type="checkbox"/> Retailer		<input checked="" type="checkbox"/> Manufacturer
<input type="checkbox"/> Political Subdivision or Governmental Agency		<input type="checkbox"/> Charitable or Religious		
<input type="checkbox"/> Other (Specify)				
if Other, specify here				
1) and is registered with the below listed states and cities within which your firm would deliver purchases to us which are for resale or lease by us in the normal course of our business which is manufacturing of metal products or 2) that such purchases are exempt from payment of sales or use tax in such states and cities because our buyer is:				
<input type="checkbox"/> Political Subdivision or Governmental Agency <input type="checkbox"/> Charitable or Religious <input type="checkbox"/> Otherwise Exempt By Statute (Specify)				
if Otherwise Exempt By Statute, specify here				
City or State	State Registration or ID Number	City or State	State Registration or ID Number	
Colorado	35554725-0000			
City or State	State Registration or ID Number	City or State	State Registration or ID Number	
City or State	State Registration or ID Number	City or State	State Registration or ID Number	
If the list of states and cities is more than six(6), attach a list to this certificate. I further certify that if any property so purchased tax free is used or consumed by the firm as to make it subject to a Sale or Use Tax we will pay the tax due direct to proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be part of each order which we may hereafter give to you, unless otherwise specified, and shall be called until canceled by us in writing or revoked by the city or state.				
General Description of products to be purchased from seller				
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)		Title		Date (MM/DD/YY)
<i>Brian C. Oliver</i>		Director, Tax		01/23/18



2019 Florida Annual Resale Certificate for Sales Tax

DR-13
R. 10/18

This Certificate Expires on December 31, 2019

Business Name and Location Address

Certificate Number

SAMUEL SON & CO (USA) INC
945 CENTER ST
GREEN COVE SPRINGS, FL 32043-2705

20-8017387076-5

By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

- Resale as tangible personal property.
- Re-rental as tangible personal property.
- Resale of services.
- Re-rental as commercial real property.
- Incorporation into tangible personal property being repaired.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

Your *Florida Annual Resale Certificate for Sales Tax* (Annual Resale Certificate) allows you or your representatives to buy or rent property or services tax exempt when the property or service is resold or re-rented. You **may not** use your Annual Resale Certificate to make tax-exempt purchases or rentals of property or services that will be used by your business or for personal purposes. Florida law provides for criminal and civil penalties for fraudulent use of an Annual Resale Certificate.

As a seller, you must document each tax-exempt sale for resale using one of three methods. You can use a different method each time you make a tax-exempt sale for resale.

1. Obtain a copy (paper or electronic) of your customer's current Annual Resale Certificate.
2. For each sale, obtain a transaction authorization number using your customer's Annual Resale Certificate number.
3. Each calendar year, obtain annual vendor authorization numbers for your regular customers using their Annual Resale Certificate numbers.

Online: Visit floridarevenue.com/taxes/certificates

Phone: 877-357-3725 and enter your customer's Annual Resale Certificate number

Mobile App: Available for iPhone, iPad, Android devices, and Windows phones.



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 Samuel, Son & Co. (USA) Inc.

4 Business address 1401 Davey Road, Suite 300

Woodridge IL 60517
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. 4269 - 9908
Account ID 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.

Brian C. Orlow
Purchaser's signature

1/23/2018
Date

Note: It is the seller's responsibility to verify that the purchaser's Illinois account ID or Illinois resale number is valid and active. You can confirm this by visiting our web site at tax.illinois.gov and using the Verify a Registered Business tool.

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 account ID 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.

Form ST-105

State Form 49085
(R5 / 6-17)

Indiana Department of Revenue
General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft.** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

Sales tax must be charged unless all information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue. A valid certificate also serves as an exemption certificate for (1) county innkeeper's tax and (2) local food and beverage tax.

Section 1 (print only)

Name of Purchaser: Samuel, Son & Co. (USA) Inc.

Business Address: 1401 Davey Road, Ste 300 City: Woodridge State: IL ZIP Code: 60517

Purchaser must provide minimum of one ID number below.*

Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate.

TID Number (10 digits): 0161469370 - LOC Number (3 digits): 001

If not registered with the Indiana DOR, provide your State Tax ID Number from another State
***See instructions on the reverse side if you do not have either number.**

State ID Number: _____ State of Issue: _____

Section 2

Is this a blanket purchase exemption request or a single purchase exemption request? (check one)

Description of items to be purchased: _____

Section 3

Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)

Sales to a retailer, wholesaler, or manufacturer for resale only.

Sale of manufacturing machinery, tools, and equipment to be used directly in direct production.

Sales to nonprofit organizations claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)

Sales of tangible personal property predominately used (greater than 50 percent) in providing public transportation - provide USDOT Number. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a school bus operator, must provide their SSN or FID Number in lieu of a State ID Number in Section 1.

USDOT Number: _____

Sales to persons, occupationally engaged as farmers, to be used directly in production of agricultural products for sale.
 Note: A farmer not possessing a State Business License Number may enter a FID Number or a SSN in lieu of a State ID Number in Section 1.

Sales to a contractor for exempt projects (such as public schools, government, or nonprofits).

Sales to Indiana Governmental Units (agencies, cities, towns, municipalities, public schools, and state universities).

Sales to the United States Federal Government - show agency name. _____
 Note: A U.S. Government agency should enter its Federal Identification Number (FID) in Section 1 in lieu of a State ID Number.

Other - explain. _____

Section 4

I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.

I confirm my understanding that misuse, (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Signature of Purchaser: Brian C. Orlow Date: 1/23/2018

Printed Name: Brian C. Orlow Title: Director, Tax

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.
Seller must keep this certificate on file to support exempt sales.

LOUISIANA
DEPARTMENT of REVENUE

Louisiana Resale Certificate

Purchases of Tangible Personal Property For Resale

LA.RS 47:301(10)

Note: This certificate may be duplicated as needed. Please retain original certificate for your records.

PLEASE PRINT OR TYPE.

Purchaser Information			
Louisiana Account Number 1922995-001-400	Effective Date (mm/dd/yyyy) 02/06/2019	Expiration Date (mm/dd/yyyy) 02/06/2022	
Purchaser Legal Name SAMUEL, SON & CO. (USA) INC.		Purchaser Trade Name SAMUEL, SON & CO. (USA) INC.	
Mailing Address			
Mailing Address 1401 DAVEY RD STE 300			
City WOODRIDGE		State IL	ZIP 60517-4963
Location Address			
Location Address 1401 DAVEY RD STE 300			
City WOODRIDGE		State IL	ZIP 60517-4963
Business Information			
U.S. NAICS Code 332999	Purchaser's Type of Business All Other Miscellaneous Fabricated Metal Product Manufacturing		

I, the purchaser, certify that all materials, goods, merchandise, and services purchased are for resale as tangible personal property, either in the same form as purchased or to be added as a recognizable, identifiable, and beneficial component of a new product. I also certify that any services purchased with the use of this certificate will be resold as a service as defined under Louisiana R.S. 47:301(14). I further certify that all tax-exempt purchases will be resold as tangible personal property in the normal course of our business.

I understand that if I use any of the items other than for resale, I must pay sales/use tax at the time of use. If this purchase is later found to be subject to tax, I, the purchaser, assume full liability for the tax.

Any purchaser or agent who fraudulently signs this certificate without intent to use the taxable items for resale is subject to all the penalties provided for by Title 47 of the Louisiana Revised Statutes and collection will be pursued against the seller or purchaser for any taxes, penalties and interest due.

Authorization

Name Brian C Orlow	Title Director, US Tax
Signature x Brian C Orlow	Date (mm/dd/yyyy) 12/10/2018

The validity of this exemption certificate can be verified at www.revenue.louisiana.gov.

The State of Louisiana does not certify the correctness of the parish information contained in this document.

Parish Information

Parish of Principal Place of Business	Parish Tax Account Number
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**STATE OF MAINE
MAINE REVENUE SERVICES
RESALE CERTIFICATE**



THIS CERTIFICATE IS VALID
DECEMBER 20 2017 THRU DECEMBER 31 2020

Business Name and Location Address	Certificate Number	Business Type
SAMUEL SON & CO USA INC 1401 DAVEY RD STE 300 WOODRIDGE, IL 60517-4963	1188732	MANUFACTUR

This is to certify that the above named business is authorized to purchase tangible personal property for resale during the period identified on this certificate. This certificate cannot be reassigned or transferred and can only be used by the above business or its authorized employees. This certificate is void if the business has ceased operating or if the certificate has been altered.

The above named business certifies that the following items will be resold as tangible personal property in the ordinary course of their business.

Presented to: _____
(insert name of seller on photocopy)

(date)

Presented by:

Brian C Olow
Authorized Signature (purchaser)

1/23/2018
(date)

DO NOT WRITE ON THIS ORIGINAL FORM

The document printed above is your new Resale Certificate. **Retain this copy as an original in your file.** This certificate is valid only for the period indicated.

Prior to the expiration of this certificate, Maine Revenue Services will automatically renew and reissue a new resale certificate for the next period if:

- your account is active and
- you have reported \$3,000 or more in gross sales during the previous 12 months

Make copies of this original, fill in the appropriate data and provide it to the vendors from whom you purchase goods for resale.

If you cease doing business, this certificate is void and must be returned to Maine Revenue Services.

Use of a resale certificate to purchase goods not intended for resale is a criminal offense.

If you have any questions regarding this document, please call (207) 624-9693.

The certificate shown below may be used as a sample or reproduced.

Maryland

Suggested Blanket Resale Certificate

This is to certify that all tangible personal property or taxable services purchased from:

are intended for resale as tangible personal property or for use or incorporation as a material or part of other tangible personal property to be produced for sale.

This certificate shall be considered as a part of each order we shall give, provided that the order bears our Maryland sales and use tax registration number, and is to continue in force until revoked.

Samuel, Sons & Co. (USA) Inc.

1401 Daney Road, Ste 300

Buyer's Name

Buyer's Address

Woodridge, IL 60517

Brian C. O'Leary

17012483

11/23/2018

Signature

Buyer's MD Sales and Use Tax Registration No.

Date



Form ST-4 Sales Tax Resale Certificate

Rev. 8/16

**Massachusetts
Department of
Revenue**

Name of purchaser: Samuel, Son & CO. (USA) INC. Account ID number or Federal ID number: SLS-10476425-004

Address: 1401 Davey Road, Suite 300

City/Town: Woodridge State: IL Zip: 60564

Type of business in which purchaser is engaged: Manufacturing

Type of tangible personal property or service being purchased (be as specific as possible):
Metals and industrial products manufacturer and distributor of packaging, roll form steel, tubular and pressure vessel products.

Name of vendor from whom tangible personal property or services are being purchased:
Address: _____ City/Town: _____ State: _____ Zip: _____

I hereby certify that I hold a valid Massachusetts Vendor's Registration, issued by the Commissioner of Revenue, pursuant to Massachusetts General Laws, Chapter 84H, section 7, and that I am in the business of selling the kind of tangible personal property or services being purchased under this certificate, and that I intend to sell such property or services in the regular course of my business.

Signed under the penalties of perjury.

Signature of purchaser: Duon [Signature] Title: Director, US Tax Date: 5/24/2018

Check applicable box: Single purchase certificate Blanket certificate

Notice to Vendors

1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.
2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.
3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.
4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.
5. The vendor must retain this certificate as part of his/her permanent tax records.

If you have any questions about the acceptance or use of this certificate, please contact: **Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.**

Notice to Purchasers

1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.
2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to mass.gov/dor and click on MassTaxConnect to complete an online application for registration.
3. This certificate must be signed by and bear the name and address of the purchaser and his/her Account ID number or Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.
5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.
6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.

Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.

This form is approved by the Commissioner of Revenue and may be reproduced.



New York State Department of Taxation and Finance
New York State and Local Sales and Use Tax
Resale Certificate

ST-120
(1/11)

Name of seller			Name of purchaser Samuel, Son & Co. (USA) Inc.		
Street address			Street address 1401 Davey Road, Suite 300		
City	State	ZIP code	City Woodridge	State IL	ZIP code 60517

Mark an X in the appropriate box: Single-use certificate Blanket certificate
 Temporary vendors must issue a single-use certificate.

To the purchaser:

You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

Purchaser information — please type or print

I am engaged in the business of Manufacturing and principally sell Fabricated steel and metal products
 (Contractors may not use this certificate to purchase materials and supplies.)

Part 1 – To be completed by registered New York State sales tax vendors

I certify that I am:

- a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is 06-1251791
- a New York State temporary vendor. My valid *Certificate of Authority* number is _____ and expires on _____

I am purchasing:

- A.** Tangible personal property (other than motor fuel or diesel motor fuel)
 - for resale in its present form or for resale as a physical component part of tangible personal property;
 - for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service; or
- B.** A service for resale, including the servicing of tangible personal property held for sale.

Part 2 – To be completed by non-New York State purchasers

I certify that I am not registered nor am I required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction _____ and have been issued the following registration number _____ (If sales tax or VAT registration is not required and a registration number is not issued by your home jurisdiction, indicate the location of your business and write *not applicable* on the line requesting the registration number.)

I am purchasing:

- C.** Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
- D.** Tangible personal property for resale that will be resold from a business located outside New York State.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Type or print name and title of owner, partner, or authorized person of purchaser Brian C. Orlow, Director, Tax	
Signature of owner, partner, or authorized person of purchaser <i>Brian C. Orlow</i>	Date prepared 2/5/2018

Substantial penalties will result from misuse of this certificate.

Texas Sales and Use Tax Resale Certificate

Name of purchaser, firm or agency as shown on permit Samuel, Son & Co. (USA) Inc.	Phone (Area code and number) 630-783-8900
Address (Street & number, P.O. Box or Route number) 1401 Davey Road, Suite 300	
City, State, ZIP code Woodridge, IL 60517	
Texas Sales and Use Tax Permit Number (must contain 11 digits) <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 1 0 6 1 2 5 1 7 9 1 1 </div>	
Out-of-state retailer's registration number or Federal Taxpayers Registry (RFC) number for retailers based in Mexico <div style="border: 1px solid black; width: 200px; height: 20px; display: inline-block;"></div> (Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)	

I, the purchaser named above, claim the right to make a non-taxable purchase (for resale of the taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____

City, State, ZIP code: _____

Description of items to be purchased on the attached order or invoice:

Description of the type of business activity generally engaged in or type of items normally sold by the purchaser:

Metals and industrial product manufacturer of various metal, steel, other products.

The taxable items described above, or on the attached order or invoice, will be resold, rented or leased by me within the geographical limits of the United States of America, its territories and possessions or within the geographical limits of the United Mexican States, in their present form or attached to other taxable items to be sold.

I understand that if I make any use of the items other than retention, demonstration or display while holding them for sale, lease or rental, I must pay sales tax on the items at the time of use based upon either the purchase price or the fair market rental value for the period of time used.

I understand that it is a criminal offense to give a resale certificate to the seller for taxable items that I know, at the time of purchase, are purchased for use rather than for the purpose of resale, lease or rental, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

sign here ^{Purchaser} 	Title Director, Tax	Date 1/23/2018
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**This certificate should be furnished to the supplier.
 Do not send the completed certificate to the Comptroller of Public Accounts.**

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

To _____ Date _____
Name of Supplier

Address _____
Number and Street or Rural Route City, Town, or Post Office State ZIP Code

Information for supplier - A supplier is required to have only one Certificate of Exemption on file, properly executed by each purchaser buying tax exempt personal property under this Certificate.

The Virginia Retail Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to the kinds and classes of tangible personal property shown in Items 1 through 11 below when purchased for the purposes specified.

The undersigned purchaser hereby certifies that all tangible personal property purchased or leased from the above-named supplier on and after this date will be purchased or leased for the purpose or purposes indicated below, unless otherwise specified on each order, and that this certificate shall remain in effect until revoked in writing by the Department of Taxation. Check the appropriate box below.

- 1. Industrial materials for future manufacturing, processing, refining, or conversion into articles of tangible personal property for resale where such industrial materials either enter into the production or become a component part of the finished product; industrial materials that are coated upon or impregnated into the product at any stage of its manufacture, processing, refining, or conversion for resale.
2. Machinery or tools or repair parts therefor or replacements thereof, equipment, fuel, power, energy, or supplies, used directly in manufacturing, processing, refining, mining or converting products for sale or resale.
3. Items used directly in the drilling, extraction or processing of natural gas or oil for sale or resale and in well area reclamation activities required by state or federal law.
4. Agricultural commodities or seafood purchased for the purpose of acquiring raw products for use or consumption in the process of preparing, finishing, or manufacturing such agricultural or seafood commodity for the retail consumer trade.
5. Tangible personal property purchased for use or consumption directly and exclusively in basic research in the experimental or laboratory sense or research and development in the experimental or laboratory sense.
6. Certified pollution control equipment and facilities as defined in Va. Code § 58.1-3660 and which in accordance with such Section, has been certified by a state certifying authority.
7. Materials, containers, labels, sacks, cans, boxes, drums, or bags for packaging tangible personal property for shipment or sale, whether returnable or non-returnable.
8. Equipment, materials, or supplies used directly in the production of a publication for sale or free distribution issued at regular intervals, not exceeding three months.
9. High speed electrostatic duplicators, or other duplicators which have a printing capacity of 4,000 impressions or more per hour, purchased or leased by persons primarily engaged in the printing or photocopying of products for sale or resale.
10. Qualifying tangible personal property, when the preponderance of the property's use is in manufacturing by licensed brewers under subsection 1 and 2 of Va. Code § 4.1-208.

Name of Purchaser Samuel, Son & Co. (USA) Inc. Virginia Account No., if any 10-061251791F-001 OR 14-061251791F-001

Trading as _____

Address 1401 Davey Road, Suite 300 Woodridge IL 60517
Number and Street or Rural Route City, Town, or Post Office State ZIP Code

Kind of business engaged in by purchaser Manufacturing

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By [Signature] Title Director, Tax

If the purchaser is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.

Certificate of Exemption

100 Majestic Drive, Suite 400 • Westby, WI 54667

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multi-State Supplemental form.
 If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2. Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____

3. Please print

Name of purchaser: Samuel, Sont Co (USA) Inc.

Business Address: 1401 Davey Road, Ste 300 City: Woodridge State: IL Zip Code: 60517

Purchaser's Tax ID Number: 2350-5970 State of Issue: WV Country of Issue: USA

If no Tax ID Number, enter one of the following: FEIN: 06-1251791 Foreign diplomat number: _____

Driver's License Number/State Issued ID Number: _____ State of Issue: _____

Name of seller from whom you are purchasing, leasing or renting: _____

Seller's address: _____ City: _____ State: _____ Zip code: _____

4. Type of business. Circle the number that describes your business

- | | |
|---|---------------------------------------|
| 01 Accommodation and food services | 11 Transportation and warehousing |
| 02 Agricultural, forestry, fishing, hunting | 12 Utilities |
| 03 Construction | 13 Wholesale trade |
| 04 Finance and insurance | 14 Business services |
| 05 Information, publishing and communications | 15 Professional services |
| 06 Manufacturing | 16 Education and health-care services |
| 07 Mining | 17 Nonprofit organization |
| 08 Real estate | 18 Government |
| 09 Rental and leasing | 19 Not a business |
| 10 Retail trade | 20 Other (explain) _____ |

5. Reason for exemption. Circle the letter that identifies the reason for the exemption.

- | | |
|--|---|
| A Federal government (department) _____ | H Agricultural production # _____ |
| B State or local government (name) _____ | I Industrial production/manufacturing # _____ |
| C Tribal government | J Direct pay permit # _____ |
| D Foreign diplomat # _____ | K Direct mail # _____ |
| E Charitable organization # _____ | L Other (explain) _____ |
| F Religious organization # _____ | M Educational Organization # _____ |
| G Resale # <u>2350-2153</u> | |

6. Sign here.

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser: Brian C. Orlow Print Name Here: Brian C. Orlow Title: Director, Tax Date: 1/23/2018

Streamlined Sales and Use Tax Agreement
Certificate of Exemption

100 Majestic Drive, Suite 400 • Westby, WI 54667

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multi-State Supplemental form.
 If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2. Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____

3. Please print

Name of purchaser: Samuel, Sand Co (USA) Inc.

Business Address: 1401 Davey Road, Suite 300 City: Woodridge State: IL Zip Code: 60517

Purchaser's Tax ID Number: 24028764 State of Issue: WY Country of Issue: USA

If no Tax ID Number, enter one of the following: FEIN: 06-1251791 Foreign diplomat number: _____

Driver's License Number/State Issued ID Number: _____ State of Issue: _____

Name of seller from whom you are purchasing, leasing or renting: _____

Seller's address: _____ City: _____ State: _____ Zip code: _____

4. Type of business. Circle the number that describes your business

- | | |
|---|---------------------------------------|
| 01 Accommodation and food services | 11 Transportation and warehousing |
| 02 Agricultural, forestry, fishing, hunting | 12 Utilities |
| 03 Construction | 13 Wholesale trade |
| 04 Finance and insurance | 14 Business services |
| 05 Information, publishing and communications | 15 Professional services |
| 06 Manufacturing | 16 Education and health-care services |
| 07 Mining | 17 Nonprofit organization |
| 08 Real estate | 18 Government |
| 09 Rental and leasing | 19 Not a business |
| 10 Retail trade | 20 Other (explain) _____ |

5. Reason for exemption. Circle the letter that identifies the reason for the exemption.

- | | |
|--|---|
| A Federal government (department) _____ | H Agricultural production # _____ |
| B State or local government (name) _____ | I Industrial production/manufacturing # _____ |
| C Tribal government (name) _____ | J Direct pay permit # _____ |
| D Foreign diplomat # _____ | K Direct mail # _____ |
| E Charitable organization # _____ | L Other (explain) _____ |
| F Religious organization # _____ | M Educational Organization # _____ |
| G Resale # 24028764 | |

6. Sign here.

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser

Print Name Here

Title

Date

Brian C. Orlow

Brian C. Orlow Director, Tax

1/23/2018