## 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: <u>Joel's Tractors &amp; Auction, LLC</u> Address: <u>33587 Highway 13, Strawberry Point, IA 52076</u>	
I certify that:  Name of Firm (Buyer):  Address:	
Is engaged as a registered:	
Wholesaler Retailer Manufacturer Seller (California) Lessor Other (Specify)	
and is registered with the below-listed states and cities within which your firm wou such purchases are for wholesale, resale, or ingredients or components of a new properties of the normal course of business. We are in the business of wholesaling, retained (California) the following:	oduct or service to be resold, leased, or
Description of Business:  General description of tangible property or taxable services to be purchased from the	ne Seller:

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
$AL^1$		MO <sup>16</sup>	
AR		NE <sup>16</sup>	
$AZ^2$		NV	
CA <sup>3</sup>		NJ	
CO <sup>4</sup>		NM <sup>4,17</sup>	
CT <sup>5</sup>		NC <sup>18</sup>	
FL <sup>6</sup>		ND	
GA <sup>7</sup>		OH <sup>19</sup>	
$HI^{4,8}$		OK <sup>20</sup>	
ID		PA <sup>21</sup>	
$\mathrm{IL}^{4,9}$		RI <sup>22</sup>	
IA		SC	
KS		$SD^{23}$	
KY <sup>10</sup>		TN	
ME <sup>11</sup>		TX <sup>24</sup>	
$MD^{12}$		UT	

$MI^{13}$	VT	
MN <sup>14</sup>	$WA^{25}$	
	$WI^{26}$	

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:		
	(Owner, Partner, or Corporate Officer, or other authorized signer)	
T'41		
Title:		
Date:		