



## CREDIT APPLICATION

Page 1

An Application must be completed by all customers. Please fill out completely and FAX to 425-881-5688 or email to ar@nwnaturals.com

Company Name:		Contact Person:		
Physical Address:				
City:		State:	Zip Code:	Country:
Phone:		Fax:		
Type of Business:			Year Established:	
Corporation	Partnership	Proprietorship	Tax ID Number:	

### Accounts Payable Information

Contact Name:		Email Address:		
Billing Address:				
Phone:		Fax:		
Broker:				

### Ship To Information (Any additional please list separately)

Contact Name:		Email Address:		
Shipping Address:				
Phone:		Fax:		
Special Instructions:				

### Buyer Contact Information

Contact Name:		Email Address:		
Billing Address:				
Phone:		Fax:		
Title:				

# NORTHWEST NATURALS®

## CREDIT APPLICATION

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<b>PRINCIPALS</b>		
<i>Name(s):</i>	<i>Complete Address:</i>	<i>Phone:</i>
1.		
2.		
3.		

<b>TRADE REFERENCES</b>		
<i>Name(s):</i>	<i>Complete Address:</i>	<i>Phone/Fax:</i>
1.		Phone: Fax:
2.		Phone: Fax:
3.		Phone:
4.		Phone:

We certify that all information on this form is correct. We understand and agree to your credit terms as defined on page 3.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE



**CREDIT APPLICATION**

Page 3

CREDIT AMOUNT REQUESTED: \$ \_\_\_\_\_

**CUSTOMER UNDERSTANDING AND AGREEMENT  
WITH CREDIT TERMS**

***CREDIT TERMS ARE NET 30 DAYS FROM DATE OF INVOICE:***

If invoices are not paid when due, Buyer agrees to pay interest on the unpaid balance at the rate of 1½% per month until paid. In the event this account is turned over to an attorney for collection, Buyer agrees to pay reasonable attorney's fees incurred, plus all costs and expenses of collection. In the event of suit, Buyer agrees to venue and jurisdiction, at Seller's election, in the Superior Court of King County, WA.

**NORTHWEST NATURALS** may require periodic financial reports be provided for review as a condition of establishing or continuing credit availability. We will maintain this information confidentially for internal credit use only.

**NORTHWEST NATURALS** reserves the right to change credit terms and credit availability at any time. Account will be notified in writing of any change in credit terms or credit availability.

**NORTHWEST NATURALS** may offer a cash discount as an incentive for prompt payment. The offer of a cash discount is at the discretion of **NORTHWEST NATURALS**. Payments made beyond the terms offered or payments mailed to an address other than the address instructed on the **NORTHWEST NATURALS** invoice do not qualify for cash discount. Only the payment terms offered by **NORTHWEST NATURALS** will be acceptable. Payment terms may not be changed by purchase order without express written permission from **NORTHWEST NATURALS'** credit department.

You have provided bank and trade references to encourage **NORTHWEST NATURALS** to provide credit availability. **NORTHWEST NATURALS** will contact banks and suppliers to obtain credit history. You authorize the release of this information to **NORTHWEST NATURALS**.

**CUSTOMER AGREEMENT:** By signing this form, you agree with the conditions as stated. You also represent that the information you provide is true and correct.

\_\_\_\_\_  
SIGNATURE TITLE DATE

**NORTHWEST**  
**NATURALS®**

*NW Naturals is going GREEN! We are committed to offering our customers a new and improved way to correspond with us. We would like to send you invoices and monthly statements via email or fax. If you would like to begin receiving your invoices and statements by email or fax please fill out the information below.*  
Thank you for your continued support!

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Business Name: \_\_\_\_\_

Accounts Payable Contact Name: \_\_\_\_\_

Email (you may list more than one if you wish): \_\_\_\_\_

---

Fax #: \_\_\_\_\_

Please fax completed form to  
(425) 881-5688  
Thank you!



## Bank Authorization

Date: _____
Bank Name: _____
Street Address: _____
City: _____ State: _____ Zip: _____
Account Officer: _____
Telephone Number: _____ Fax Number: _____

**Dear Sir or Madam:**

**You are hereby authorized and requested to release Credit Information on the following account(s) to Northwest Naturals, LLC for their confidential use in determining our credit worthiness.**

Account Name: \_\_\_\_\_  
Account Number: \_\_\_\_\_

To Be Completed by Bank:

Year Account Opened: \_\_\_\_\_  
Average Balance Maintained: \_\_\_\_\_  
How Many NSF's in the last 6 months: \_\_\_\_\_

Customer Signature: \_\_\_\_\_  
Name and Title (Please Print): \_\_\_\_\_  
Date: \_\_\_\_\_

PLEASE FAX COMPLETED FORM TO (425)-881-5688

## Please provide us with a copy of your current Reseller's Certificate (See the sample below)

Effective January 1, 2010, Senate Bill 6173 requires buyers to use a reseller permit issued by the Department of Revenue or other acceptable documentation (see #8 below) when purchasing goods for resale.

### Resale certificates are no longer valid

Buyers will no longer be able to use self-issued resale certificates and sellers will no longer accept or honor these certificates. Instead, buyers must provide a copy of their new reseller permit - issued by the Department of Revenue – or other acceptable documentation to purchase goods for resale.

Sellers should begin collecting sales tax from their customers on sales made on or after January 1, 2010, unless the customer provides a copy of their reseller permit or other acceptable documentation.



The image shows a sample Washington State Reseller Permit form. The form is titled "RESELLER PERMIT" and is issued by the Washington State Department of Revenue. It includes the state seal and contact information for the Department of Revenue. The permit is issued to John Doe, 1234 Nowhere Rd, Anywhere, WA 99999. The permit number is X14 8634 13, the effective date is 01-01-2010, and the expiration date is 12-31-2013. The business activity is listed as "Miscellaneous Wholesale". The form also contains detailed instructions on what the permit can and cannot be used for, and the consequences of misuse.

**STATE OF WASHINGTON**  
Washington State Department of Revenue  
PO Box 47476 • Olympia, WA 98504-7476 • 1-800-647-7706

**RESELLER PERMIT**

**Issued to:**  
600 600 600  
John Doe  
John Doe Inc.  
1234 Nowhere Rd  
Anywhere, WA 99999

**Permit Number:** X14 8634 13  
**Effective Date:** 01-01-2010  
**Expiration Date:** 12-31-2013

**Business Activity:**  
Miscellaneous Wholesale

**This permit can be used to purchase:**

- Merchandise and inventory for resale without intervening use
- Ingredients, components, or chemicals used in processing new articles of tangible personal property produced for sale
- Feed, seed, seedlings, fertilizer, and spray materials by a farmer
- Materials and contract labor for retail wholesale construction
- Items for dual purposes (see Purchases for Dual Purposes on back)

**This permit cannot be used to purchase:**

- Items for personal or household use
- Items used in your business that are not resold, such as office supplies and equipment
- Promotional items or gifts
- Tools, equipment, or equipment rentals
- Materials and contract labor for public road construction or U.S. government contracting (see Definitions on back)
- Materials and contract labor for speculative building

**The business named on this permit acknowledges:**

- It is solely responsible for all purchases made under this permit
- Misuse of the permit
  - Subjects the business to a penalty of 50 percent of the tax due, in addition to the tax, interest, and penalties imposed (RCW 82.32.291)
  - May result in this permit being revoked

**Notes (optional):** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Important:** The Department of Revenue may use information from sellers to verify all purchases made with this permit were qualified.

Director, Department of Revenue

Reseller: Keep this original permit on file. Provide copies to sellers from which you make purchases.

This WA State Reseller Permit sample is for WA businesses only. If you are outside of WA State, please complete the attached Uniform Sales & Use Tax Certificate - Multijurisdiction

# UNIFORM SALES & USE TAX CERTIFICATE – MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining 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: is engaged as a registered  
Name of Firm (Buyer): \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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, ingredients or components of a new product or service<sup>1</sup> to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of  
Business: \_\_\_\_\_

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 <sup>1</sup>	_____	MO <sup>16</sup>	_____
AR	_____	NE <sup>17</sup>	_____
AZ <sup>2</sup>	_____	NV	_____
CA <sup>3</sup>	_____	NJ	_____
CO <sup>4</sup>	_____	NM <sup>4,18</sup>	_____
CT <sup>5</sup>	_____	NC <sup>19</sup>	_____
DC <sup>6</sup>	_____	ND	_____
FL <sup>7</sup>	_____	OH <sup>20</sup>	_____
GA <sup>8</sup>	_____	OK <sup>21</sup>	_____
HI <sup>4,9</sup>	_____	PA <sup>22</sup>	_____
ID	_____	RI <sup>23</sup>	_____
IL <sup>4,10</sup>	_____	SC	_____
IA	_____	SD <sup>24</sup>	_____
KS	_____	TN	_____
KY <sup>11</sup>	_____	TX <sup>25</sup>	_____
ME <sup>12</sup>	_____	UT	_____
MD <sup>13</sup>	_____	VT	_____
MI <sup>14</sup>	_____	WA <sup>26</sup>	_____
MN <sup>15</sup>	_____	WI <sup>27</sup>	_____

I further certify that if any property or service so purchased tax free is used or consumed by the firm 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 which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the 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)

Title: \_\_\_\_\_

Date: \_\_\_\_\_

### INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

Notes:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail.*
3. California: A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).  
B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.  
C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.



D. A valid resale certificate is effective until the issuer revokes the certificate.

4. The state of Colorado, Hawaii, Illinois, and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
- 5 Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and an regulations and administrative pronouncements pertaining to resale certificates.
6. District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
7. Florida: The Department will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate-Multijurisdiction. However, the use of this uniform certificate must be used in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of rule SUT FAC 12A-1.039..
8. Georgia: the purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.
9. Hawaii allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
10. Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine if the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

11. Kentucky: 1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.  
2. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).  
3. The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
12. Maine does not have an exemption on sales of property for subsequent lease or rental.
13. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland registration, exemption and direct pay numbers may be verified on the website of the Comptroller of the Treasury at [www.marylandtaxes.com](http://www.marylandtaxes.com).

14 Michigan: Effective for a period of three years unless a lesser period is mutually agreed to and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.

15. Minnesota: A. Does not allow a resale certificate for purchases of taxable services for resale in most situations.

B. Allows an exemption for items used only once during production and not used again.

16. Missouri: A. Purchases who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.

B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.

17. Nebraska: A blanket certificate is valid 3 years from the date of issuance.

18. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale tangible personal property provided:

- a) this certificate was not issued by the State of New Mexico;
- b) the buyer is not required to be registered in New Mexico; and
- c) the buyer is purchasing tangible personal property for resale or incorporations as an ingredient or component part into a manufactured product.

19. North Carolina: This certificate is not valid as an exemption certificate or if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.

20. Ohio: A. The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.

B. In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.

21. Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-65-7-6 is:

- A) Sales tax permit information may consist of:
  - (i) A copy of the purchaser's sales tax permit; or
  - (ii) In lieu of a copy of the permit, obtain the following:
    - (I) Sales tax permit number; and
    - (II) The name and address of the purchaser;
- B) A statement that the purchaser is engaged in the business of reselling the articles purchased;
- C) A statement that the articles purchased are purchased for resale;
- D) The signature of the purchaser or a person authorized to legally bind the purchaser; and
- E) Certification on the face of the invoice, bill or sales slip or on separate letter that said purchaser is engaged in reselling the articles purchased.

Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.

22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.
23. Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.
24. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
- (1) The service is purchased for or on behalf of a current customer;
  - (2) The purchaser of the service does not use the service in any manner; and
  - (3) The service is delivered or resold to the customer without any alteration or change.
25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
26. Washington: Resale certificates will be replaced by reseller permits issued by Department of Revenue, effective January 1, 2010.
27. Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.