**TOLL FREE (800) 548-4511**
TELEPHONE (406) 322-4555
FAX (800) 446-0233 or 406-322-6107

MONTANA® SILVERSMITHS

P.O. BOX 839
COLUMBUS, MONTANA 59019-0839

For Office Use Only:
MyPartner

# NEW DEALER APPLICATION

Thank you for your interest in Montana Silversmiths, Inc. products. We appreciate the opportunity to provide you with our catalog and confidential pricing information. Upon approval of your application we will forward this information to you.

**ATTACH YOUR RESALE CERTIFICATE**

Please read the attached dealer information and fill out the form completely.

Which Products/Lines are you most interested in? **Check all that apply:**

- ☐ Western Buckles & Jewlery
- ☐ Custom/Trophy Products
- ☐ Sterling Lane Products
- ☐ Accent Saddle/Bridle Trim
- ☐ Attitude Buckles/Jewelry

Business Name _____ Contact Name _____

Contact Phone _____ Fax _____ Cell Phone _____

Shipping Address _____

City _____ State _____ Zip Code _____

Billing Address _____

City _____ State _____ Zip Code _____

Email Address _____ Type of Ownership: ____ Individual ____Partnership ____Corporation

Type of Business (Western Store, Feed Store, Saddle Maker, etc,) _____ How Long Organization Established _____

Officer Names: _____ Title _____ SSN _____

_____ Title _____ SSN _____

_____ Title _____ SSN _____

CREDIT INFORMATION:

Name and Address of Bank: _____

_____

_____

Phone Number: _____

Bank Officer Contact: _____

Dun and Bradstreet Number: _____

_____I request an open account (terms) - Credit Limit Desired:_____ _____ I request a credit card account _____ Prepayment with check

ATTACH YOUR RESALE CERTIFICATE

Please Sign and Date Reverse Side.

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Below information must be filled out if you are requesting terms.

Please complete the names, addresses, telephone and fax numbers of four (4) firms your are currently doing business with ON TERMS.

1. Name _____ Address _____
   City _____ State _____ Zip Code _____
   Fax Number _____ Phone Number _____
2. Name _____ Address _____
   City _____ State _____ Zip Code _____
   Fax Number _____ Phone Number _____
3. Name _____ Address _____
   City _____ State _____ Zip Code _____
   Fax Number _____ Phone Number _____
4. Name _____ Address _____
   City _____ State _____ Zip Code _____
   Fax Number _____ Phone Number _____

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

## SALE OF MERCHANDISE

1. This agreement governs all sales of and offers to purchase or sell merchandise goods or inventory of any type or kind made between Montana Silversmiths, Inc. and Customer, and will continue until this agreement is terminated as provided below.

2. Montana Silversmiths policy is to distribute its products through bona fide active retail dealers who maintain retail premises consistent with the high quality image of Montana Silversmiths products. Dealer must agree to maintain their inventory stocks of Montana Silversmiths products at the required levels agreed upon at the time the dealership is approved.

3. The price, quantity and other terms of sale and shipment of merchandise shall be agreed to by Montana Silversmiths, Inc. and customer. Customer orders are an offer to purchase and are subject to acceptance and approval by Montana Silversmiths, Inc. Montana Silversmiths, Inc. product selection and pricing are subject to change at any time.

4. Shipment of merchandise to customer shall be from Montana Silversmiths, Inc. shipping locations (F.O.B. Columbus, MT or Coppell, TX). Customer is responsible for all transportation and insurance costs.

5. Subject to the other terms of this agreement and except otherwise agreed by the parties in writing with respect to any specific order, Montana Silversmiths, Inc.'s terms of sale are as follows:

   a. NET 30 Days – Upon credit approval Montana Silversmiths, Inc. will extend the courtesy of payment on account to Net 30 Days. Montana Silversmiths, Inc. reserves the right to change such terms at its sole discretion.

   b. Credit Card

   c. Pre-Pay – Total balance due before order is processesed.

   d. Past Due Balances will be charged interest at the rate of the lesser of eighteen percent (18%) per annum or maximum lawful rate. In the event Montana Silversmiths, Inc. charges interest in excess of the maximum lawful rate, such excess payment will be deemed a partial payment of the balance owed. If the balance owed has been paid in full, any excess shall forthwith be refunded to the Customer. Payments received from Customer shall be applied first to interest due and next to balance owed.

6. Customer shall reimburse Montana Silversmiths, Inc. for all attorney fees, court costs, and other expenses incurred by Montana Silversmiths, Inc. in collection of amounts due by Customer. Montana Silversmiths, Inc. has sole discretion in the amount of credit that it will extend to Customer, and may refuse to accept additional orders and/or terminate this agreement. Upon termination, Customer shall pay any and all amounts due and payable immediately.

7. Merchandise Returns - Montana Silversmiths, Inc. supplies its dealers with the highest quality products and we stand behind the products we sell. If our products are defective for any reason, the Customer must request a return authorization (RA) from Customer Service and include the RA number with the returned product. We will exchange defective product or issue credit. Montana Silversmiths, Inc. is not responsible for merchandise damaged due to misuse, abuse, neglect, or which has been altered by cleaning solvents, painting, or other foreign materials. Products returned which have been altered as described above will be charged the normal fees for repairs to the products.

8. Montana Silversmiths, Inc. products are not supplied on a guaranteed basis or on a consignment basis.

## GENERAL INFORMATION

1. The term "Customer" shall mean Customer individually and/or collectively, and shall include (a) the respective successors, personal representatives, heirs, and assigns of Customer: (b) any individual, association, trust, partnership, corporation, or other entity to which all or substantially all of the business or assets of any Customer shall have been transferred, or with, or into which Customer shall have been merged, consolidated, reorganized or absorbed; and (c) in the case of a partnership, any general or limited partnership which shall have been created by reason of, or continued in existence after, the admission of any new partner or partners therein or the dissolution of the existing partnership by death, resignation, or other withdrawal of any partner. The obligations and agreements of Customer hereunder are joint and several.

2. Montana Silversmiths, Inc. acceptance of partial or delinquent payments, or the failure of Montana Silversmiths, Inc. to exercise any right or remedy shall not be a waiver of any obligation of Customer or right of Montana Silversmiths, Inc. or constitute a waiver of any similar default.

3. THIS AGREEMENT SHALL BE GOVERNED BY THE LAWS OF THE STATE OF MONTANA. This agreement may not be amended, altered, or modified, (nor may any of its terms be waived) except in writing duly signed by an officer of Montana Silversmiths, Inc. and by Customer. If any provision of this agreement is rendered or declared illegal or unenforceable, all of the remaining provisions shall remain in full force.

4. The individuals(s) signing for and on behalf of Customer hereby represent and warrant to Montana Silversmiths, Inc. that they are duly authorized and empowered to execute this Agreement on behalf of Customer and that this agreement is valid, binding and enforceable obligation of Customer.

5. This agreement may be terminated at any time by either party hereto upon notice to the other party. Under termination, all amounts owing hereunder, whether or not then due, shall be immediately due and payable.

6. Customer may not assign the Agreement nor any rights or obligations hereunder without the prior written consent of Montana Silversmiths, Inc.

7. Nothing herein shall be deemed to confer any exclusive territorial rights on Customer. Montana Silversmiths, Inc. reserves the right, in its sole discretion, to sell Merchandise to other dealers.

The Parties hereto have executed this Agreement to be effective as of the date of execution and acceptance for dealership by Montana Silversmiths, Inc.

| | | |
|---|---|---|
| X _____ | X _____ | X _____ |
| Customer Signature | Title | Date |
| _____ | _____ | _____ |
| Montana Silversmiths, Inc. Signature | Title | Date |

# 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: Montana Silversmiths

Address: 1 Sterling Lane, PO Box 839, Columbus MT 59019

I certify that:
Name of Firm (Buyer): _____
Address: _____
_____
_____
_____
_____

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, ingredients or components of a new product or service[1] 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: Buckles & Jewelry

_____

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

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 CERTIFCATE

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 a 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 ease 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.

14 Michigan: Effective for a period of three years unless a lesser period is mutually agreed t 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 tow 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.