

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 and 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: ADESA INC. & SUBS

Address: 13085 HAMILTON CROSSING BLVD. CARMEL, IN 46032

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

- is engaged as a registered
- Wholesaler
 - Retailer
 - Manufacturer
 - Seller (California)
 - Lessor (see notes on pages 2 and 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: AUTOMOBILE DEALERSHIP

General description of tangible property or taxable services to be purchased from the Seller: AUTOMOBILE TO BE SALE FOR RESALE

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 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)

Title: _____

Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX EXEMPTION CERTIFICATE

To Seller's Customers:

In order to comply with most state and local sales tax law requirements, the Seller must have in its files a properly executed exemption certificate from all of its customers (Buyers) who claim a sales/use 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 a 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 of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise 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 a 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 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. Colorado, Hawaii, Illinois, and New Mexico: these states 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 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 of Revenue no longer accepts out-of-state sales tax exemption certificates.
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. Illinois: 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 for 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 whether 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:
 - a) Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
 - b) 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).
 - c) 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: This state does not have an exemption for 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: This certificate is effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. It covers all exempt transfers when accepted by the seller in “good faith” as defined by Michigan statute.
15. Minnesota:
 - a) Minnesota does not allow a resale certificate for purchases of taxable services for resale in most situations.
 - b) Minnesota allows an exemption for items used only once during production and not used again.
16. Missouri:
 - a) Purchasers 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 for 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 of 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 incorporation as an ingredient or component of a manufactured product.
19. North Carolina: This certificate is not valid as an exemption certificate 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: 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:
 - * Sales tax permit number; and
 - * 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: Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. It does 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:
- (a) The service is purchased for or on behalf of a current customer;
 - (b) The purchaser of the service does not use the service in any manner; and
 - (c) 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: a) Blanket resale certificates must be renewed at intervals not to exceed four years;
- b) This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
- c) Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.
27. Wisconsin: 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.



ADESA, INC.
 And all of its U.S. Auction Subsidiaries

PERSONAL GUARANTY

The undersigned, whether one or more, personally guarantee(s) Dealer’s payment and performance of the Auction Terms and Conditions and all transactions by Dealer taken pursuant thereto.

The undersigned acknowledge(s) that ADESA shall have the right to refuse to transact business with Dealer, to modify or release any and all collateral security, to extend or change time of payment and to settle or compromise with Dealer without notice to the undersigned and without discharging or affecting the liability of the undersigned hereunder. This guaranty is continuing and unconditional, and may not be revoked unless such revocation is communicated in writing, signed by the revoking party, and sent by certified or registered mail, signed return receipt requested to the ADESA Legal Dept, 13085 Hamilton Crossing Blvd, Carmel, IN 46032, and shall have no effect for transactions that occurred or obligations created prior to the tenth day AFTER verified receipt of the written revocation by ADESA. The undersigned hereby waive(s) notice of acceptance of this guaranty and presentment, demand, protest and any notice of non-payment or dishonor. The undersigned shall be liable as principal debtor(s) and not merely as surety (or sureties), and the bankruptcy or any assignment in favor of creditors of Dealer shall not affect the enforceability of this personal guaranty.

This personal guaranty shall bind the respective heirs, executors, administrators and assigns of the undersigned, and shall inure to the benefit of ADESA, its successors, assigns and subrogees.

Where there is more than one signatory to this personal guaranty, each signatory shall be jointly and severally liable under this personal guaranty.

IN WITNESS WHEREOF, the undersigned has (have) executed this personal guaranty this _____ day of _____, 20_____.

Company Name

Auction ACCESS Number

(Printed Name of First Owner)

(Witness Printed Name)

(Signature of First Owner)

(Witness Signature)

(Printed Name of Second Owner)

(Witness Printed Name)

(Signature of Second Owner)

(Witness Signature)

(Printed Name of Third Owner)

(Witness Printed Name)

(Signature of Third Owner)

(Witness Signature)



ADESA, INC.

And all of its U.S. Auction Subsidiaries

POWER OF ATTORNEY

The undersigned, and its subsidiaries hereby duly appoint ADESA Inc, located at 13085 Hamilton Crossing Boulevard, Carmel, Indiana 46032, all of its U.S. subsidiaries ("ADESA"), through its authorized employees and agents, to act as our ATTORNEY-IN-FACT to sign all papers and documents that may be necessary pertaining to the sale and subsequent title transfer of the vehicles consigned by the undersigned to ADESA for its auction of the vehicles or pertaining to the purchase of vehicles by the undersigned, including without limitation, any title, title transfer document, reassignment of odometer disclosure statements as required by federal law.

In consideration of ADESA's agreement to execute such documents on behalf of the undersigned from time to time, the undersigned shall indemnify, defend, and hold harmless ADESA, its affiliates, subsidiaries, officers, directors, employees, successors, and assigns from and against any and all loss, damages, liability, claims, cause of action, and expenses of whatever kind and nature, arising from the execution by ADESA or its employees or agents of any certificate of title, odometer statement, bill of sale, or other document necessary to transfer ownership of consigned vehicles. Notwithstanding the foregoing, nothing contained herein shall be construed to require the undersigned to indemnify ADESA, its affiliates, subsidiaries, officers, directors, employees, successors, and assigns from any loss resulting from any gross negligence or willful misconduct of ADESA or its employees or agents.

This Power of Attorney shall be effective as of the date of signing hereof on behalf of the undersigned and continue until full force and effect until terminated by the undersigned in its sole discretion.

This Power of Attorney supersedes any previous authorization to act as agent and attorney-in-fact for the undersigned.

Company Name

Auction ACCESS Number

By: _____
(Signature of Owner/Officer)

Printed: _____
(Printed Name of Owner/Officer)

ACKNOWLEDGMENT

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of _____)
County of _____)

On _____ before me, _____ personally
(insert name and title of notary officer)
appeared _____, who proved to me on the basis of satisfactory
(insert name and title of the owner/officer of the company)

evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of _____ that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)
My Commission expires: _____



ADESA Brasher's
6233 Blacktop Rd
Rio Linda, Ca 95673
Ph: 916-991-5555
Fax: 916-991-5445

Title Handling Method

Dealership Name and AuctionACCESS Number _____

Mailing Address: _____

Please choose the title handling method you want applied to titles for vehicles that you purchase through ADESA Brasher's. All titles will be held at the auction until the form is completed

Hold Titles at Auction for Pickup

FedEx Your Account # _____

Regular Mail (USPS)

Certified Mail

Other (*Please Specify*) _____

**We are not responsible for any titles lost by the USPS. If the title is lost, ADESA will not be responsible for obtaining duplicate titles.*

***Mail Services are subject to auction location availability. Mailing service fees may be charged to your account unless the method selected is USPS or Hold for Pickup, or you provide your FedEx Courier account number.*

Address to send titles, if different than mailing address:

Acknowledgement

Signature of Owner/Officer: _____

Printed Name of Owner/Officer: _____

Date: _____