



www.spautoparts.com



Phone (800) 966-3673 Fax (856) 273-2878

**Ship to Address:**

Date \_\_\_\_\_

Name:

Tax ID:

Attn:

e-mail:

Street:

PO Box:

City:

State:

Zip Code:

Phone No. ( )

Fax No. ( )

**Bill to Address (if different from above):**

Attn:

e-mail:

Street:

PO Box:

City:

State:

Zip Code:

Phone No. ( )

**Please Check Appropriate Boxes:**

- PO Required an all orders (Please check if you would like a mandatory Purchase Order on every invoice)
- Allow Backorders (Please check if you would like out of stock items automatically backordered)
- Online Ordering (Please Check if you are interested in ordering online)

**Remarks:**

Owner's Name:

SS# or TIN#:

Years in Business:

**Credit Reference:**

Name:

Address:

City:

State:

Zip Code:

Phone No. ( )

Name:

Address:

City:

State:

Zip Code:

Phone No. ( )

**Name of Bank Reference:**

(Must Include Acct. No.)

Address:

City:

State:

Zip Code:

Phone No. ( )

Authorization to Release Bank Information-Authorized Signature

Date

**I. Complete if Business is Sole Proprietorship:**

THE UNDERSIGNED ACKNOWLEDGES THAT HE/SHE IS THE SOLE PROPRIETOR OF THE ABOVE NAMED BUSINESS AND ACKNOWLEDGES A PERSONAL RESPONSIBILITY FOR THE PAYMENT OF ALL AMOUNTS DUE TO PAUL MACHENRY & CO. FROM THE ABOVE NAMED BUSINESS. THE UNDERSIGNED ALSO ACKNOWLEDGES THAT IN THE EVENT THAT PAUL MACHENRY & CO. IS REQUIRED TO INCUR COSTS FOR THE COLLECTION OF ANY AMOUNT DUE FROM YOUR BUSINESS, THEN PAUL MACHENRY & CO. SHALL BE ENTITLED TO RECOVER ANY AND ALL COLLECTION COSTS INCLUDING ATTORNEYS FEES AND INTREST. INTREST SHALL BE CHARGED ON THE OUTSTANDING BALANCES AFTER 30 DAYS AT THE RATE OF 1.5% (18% ANNUALLY) A TORNEY'S FEE SHALL BE CHARGED AT THE RATE OF 15% OF THE TOTAL AMOUNT DUE OR \$2500.00 WHICHEVER IS MORE. AS SECURITY FOR THE PROMPT AND COMPLETE PAYMENT THE UNDERSIGNED HEREBY GRANT TO PAUL MACHENRY A CONTINUING SECURITY INTEREST ("SECURITY INTEREST") IN ALL GOODS PROVIDED. TITLE TO THE GOODS SHALL NOT PASS UNTIL PAYMENT OF AMOUNTS(S) STATED IS RECEIVED IN FULL. THE UNDERSIGNED AGREES TO PERMIT PAUL MACHENRY TO FILE A UCC-1 WITH THE APPROPRIATE COUNTY AND STATE AGENCIES WITHOUT FURTHER SIGNATURE FOR ANY GOODS PROVIDED. **Complete if Business is Sole Proprietorship:**

Signature and Title

Name of Business

**II. Complete if Partnership or Corporation:**

THE UNDERSIGNED IS A GENERAL PARTNER/SHAREHOLDER (STRIKE ONE) OF THE ABOVE NAMED BUSINESS AND REPRESENTS THAT HE/SHE IS AUTHROIZED TO MAKE THIS CREDIT APPLICATION ON BEHALF OF THE ABOVE NAMED BUSINESS. THE CORPORATION/PARTNERSHIP (STRIKE ONE) IS PRIMARILY RESPONSIBLE FOR THE PAYMENT OF ALL AMOUNTS DUE TO PAUL MACHENRY & CO.. INTREST SHALL BE CHARGED ON THE OUTSTANDING BALANCES AFTER 30 DAYS AT THE RATE OF 1.5% (18% ANNUALLY) PER MONTH. AN ATTORNEY'S FEE SHAL BE CHARGED AT THE RATE OF 15% OF THE TOTAL AMOUNT DUE OR \$2500.00 WHICHEVER IS MORE.

FURHTER THE UNDERSIGNED UNCONDITIONALLY PERSONALLY GUARANTEES THE PAYMENT OF ALL AMOUNTS DUE FROM THE ABOVE NAMED BUSINESS TO PAUL MACHENRY & CO. IN THE EVENT THAT PAYMENT IS NOT MADE BY THE BUSINESS WHEN DUE. THE UNDERSIGNED UNDERSTANDS THAT THIS IS A CONTINUING GUARANTEE AND WILL REQUIRE NO FURTHER NOTICE TO THE GUARANTOR AND SHALL REMAIN IN FULL FORCE AND EFFECT AND APPLY TO ALL PRESENT AND FUTURE MATTERS AND TRANSACTIONS UNTIL WRITTEN NOTICE OF ITS DISCONTINUANCE IS RECEIVED BY PAUL MACHENRY & CO.. IN THE EVENT OF SUCH NOTICE THE GUARANTEE WILL BECOME INEFFECTIVE FOR FUTURE INDEBTEDNESS ONLY.

THE UNDERSIGNED ALSO AGREES THAT HE/SHE SHALL ALSO BE RESPONSIBLE TO PERSONALLY PAY THE COST FOR COLLECTING ANY AMOUNT DUE TO PAUL MACHENRY & CO. FROM THE ABOVE NAMED BUSINESS INCLUDING ATTORNEY'S FEES AND INTEREST. INTEREST SHALL BE CHARGED AT THE RATE OF 1.5% (18% ANNUALLY) FOR ALL ABLANCES DUE AFTER 30 DAYS AND ATTORNEY'S FEES SHALL BE CHARGED AT THE RATE OF 15% OF THE TOTAL AMOUNT DUE OR \$2500.00 WHICHEVER IS MORE. AS SECURITY FOR THE PROMPT AND COMPLETE PAYMENT THE UNDERSIGNED HEREBY GRANT TO PAUL MACHENRY A CONTINUING SECURITY INTEREST ("SECURITY INTEREST") IN ALL GOODS PROVIDED. TITLE TO THE GOODS SHALL NOT PASS UNTIL PAYMENT OF AMOUNTS(S) STATED IS RECEIVED IN FULL. THE UNDERSIGNED AGREES TO PERMIT PAUL MACHENRY TO FILE A UCC-1 WITH THE APPROPRIATE COUNTY AND STATE AGENCIES WITHOUT FURTHER SIGNATURE FOR ANY GOODS PROVIDED.

Personal Guaranty

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

Signature of Owner

Printed Name/Title

**Official Use Only:**

Shipping Method: \_\_\_\_\_

Closest Customer: \_\_\_\_\_

Sales Person ID: \_\_\_\_\_

Discount Structure: \_\_\_\_\_

P & A Code: \_\_\_\_\_

**State of New Jersey  
DIVISION OF TAXATION**

**SALES TAX  
FORM ST-3**

**RESALE CERTIFICATE**

The seller must collect the tax on a sale of taxable property or services unless the purchaser gives him a properly completed New Jersey exemption certificate.

PURCHASER'S NEW JERSEY  
TAXPAYER REGISTRATION NUMBER

To be completed by purchaser and given to and retained by seller. See instructions on back.  
Seller should read and comply with the instructions given on both sides of an exemption certificate.

TO \_\_\_\_\_ Date \_\_\_\_\_  
(Name of Seller)

Address

City

State

Zip

The undersigned certifies that:

(1) He holds a valid Certificate of Authority (number shown above) to collect State of New Jersey Sales and Use Tax.

(2) He is principally engaged in the sale of (indicate nature of merchandise or service sold):

\_\_\_\_\_  
\_\_\_\_\_

(3) The merchandise or services being herein purchased are described as follows:

\_\_\_\_\_  
\_\_\_\_\_

(4) The **merchandise** described in (3) above is being purchased: *(check one or more of the blocks which apply)*

(a)  For resale in its present form.

(b)  For resale as converted into or as a component part of a product produced by the undersigned.

(c)  For use in the performance of a taxable service on personal property, where the property which is the subject of this Certificate becomes part of the property being serviced or is later transferred to the purchaser of the service in conjunction with the performance of the service.

(5) The services described in (3) above are being purchased: *(check the block which applies)*

(a)  By a seller who will either collect the tax or will resell the services.

(b)  To be performed on personal property held for sale.

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Resale Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears under the penalties for perjury and false swearing that all of the information shown in this Certificate is true.

\_\_\_\_\_  
NAME OF PURCHASER

(as registered with the New Jersey Division of Taxation)

\_\_\_\_\_  
(Address of Purchaser)

By

\_\_\_\_\_  
(Signature of owner, partner, officer of corporation, etc.)

\_\_\_\_\_  
(Title)

## INSTRUCTIONS FOR USE OF RESALE CERTIFICATES - ST-3

- 1. Good Faith** - To act in good faith means to act in accordance with standards of honesty. In general, registered sellers who accept exemption certificates in good faith are relieved of liability for the collection and payment of sales tax on the transactions covered by the exemption certificate.

In order for good faith to be established, the following conditions must be met:

- (a) Certificate must contain no statement or entry which the seller knows is false or misleading;
- (b) Certificate must be an official form or a proper and substantive reproduction, including electronic;
- (c) Certificate must be filled out completely;
- (d) Certificate must be dated and include the purchaser's New Jersey tax identification number or, for a purchaser that is not registered in New Jersey, the Federal employer identification number or out-of-State registration number. Individual purchasers must include their driver's license number; and
- (e) Certificate or required data must be provided within 90 days of the sale.

The seller may, therefore, accept this certificate in good faith as a basis for exempting sales to the signatory purchaser and is relieved of liability even if it is determined that the purchaser improperly claimed the exemption.

- 2. Improper Certificate** - Sales transactions which are not supported by properly executed exemption certificates are deemed to be taxable retail sales. In this situation, the burden of proof that the tax was not required to be collected is upon the seller.
- 3. Correction of Certificate** - In general, sellers have 90 days after date of sale to obtain a corrected certificate where the original certificate lacked material information required to be set forth in said certificate or where such information is incorrectly stated.
- 4. Additional Purchases by Same Purchaser** - This certificate will serve to cover additional purchases by the same purchaser of the same general type of property. However, each subsequent sales slip or purchase invoice based on this Certificate must show the purchaser's name, address and New Jersey, Federal, or out of state registration number for purpose of verification.
- 5. Retention of Certificates** - Certificates must be retained by the seller for a period of not less than four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the seller and available for inspection on or before the 90th day following the date of the transaction to which the certificate relates.

### EXAMPLES OF PROPER USE OF RESALE CERTIFICATE

- a. A retail household appliance store owner issues a Resale Certificate when purchasing household appliances from a supplier for resale.
- b. A furniture manufacturer issues a Resale Certificate to cover the purchase of lumber to be used in manufacturing furniture for sale.
- c. An automobile service station operator issues a Resale Certificate to cover the purchase of auto parts to be used in repairing customer cars.

### EXAMPLES OF IMPROPER USE OF RESALE CERTIFICATE

In the examples below, the seller should not accept Resale Certificates, but should insist upon payment of the sales tax.

- a. A lumber dealer can not accept a Resale Certificate from a tire dealer who is purchasing lumber for use in altering his premises.
- b. A distributor may not issue a Resale Certificate on purchases of cleaning supplies and other materials for his own office maintenance, even though he is in the business of distributing such supplies.
- c. A retailer may not issue a Resale Certificate on purchases of office equipment for his own use, even though he is in the business of selling office equipment.
- d. A supplier can not accept a Resale Certificate from a service station owner who purchases tools and testing equipment for use in his business.

REPRODUCTION OF RESALE CERTIFICATE FORMS: Private reproduction of both sides of Resale Certificates may be made without the prior permission of the Division of Taxation.

FOR MORE INFORMATION:

Call the Customer Service Center (609) 292-6400. Send an e-mail to [nj.taxation@treas.state.nj.us](mailto:nj.taxation@treas.state.nj.us). Write to: New Jersey Division of Taxation, Information and Publications Branch, PO Box 281, Trenton, NJ 08695-0281.