



APPLICATION FOR NEW ACCOUNT

Date _____

Legal Name of Business _____

DBA (if different) _____

Federal Tax I.D. Number _____ Sales Tax Certificate _____

Street Address _____ Billing Address _____

Phone Number _____ Fax Number _____

Buyer/Contact (Primary): _____

Additional Authorized Buyers: 1. _____ 2: _____

Accounts Payable Contact, Phone Number, E-mail: _____

Types of Business: Corporation () Partnership () Proprietorship () Other () **D&B No.** _____

Year & State Incorporated/Established: _____ Present Ownership Since: _____

Number of Employees - This Location: _____ Description of Business: _____

Please Check Type of Account: COD _____ Prepaid _____ *

****If using a Credit Card, please fill out enclosed credit card authorization form and return via mail or fax.***

*****Net Terms can only be granted with submission and approval of completed credit application.***

Muscle Foods USA Sales Representative _____

OFFICERS AND/OR OWNERS

1) Name _____ Title _____

Home Address _____ SS# _____

City _____ State _____ Zip _____

2) Name _____ Title _____

Home Address _____ SS# _____

City _____ State _____ Zip _____

APPLICATION FOR NEW ACCOUNT - Page 2 of 2

The undersigned agrees unconditionally to make full payment to Muscle Foods USA without deduction or set-off of any kind, for purchases of Muscle Foods USA products in accordance with the terms set forth in invoice(s) prepared by Muscle Foods USA and terms listed in our wholesale catalog. We agree to notify Muscle Foods USA in writing within thirty (30) days after invoice date (or within such period of time, if any which may be specified in any invoice) of any and all claims for discounts, price adjustments, allowances or other credits of any nature. Outstanding balances are subject to 1.5% per month interest. It is also understood that we will pay any and all collection costs in collecting delinquent or defaulted payments, including but not limited to agency and attorney fees and costs of witnesses, including travel expenses.

We agree that any credits which we are or may become eligible to receive from Muscle Foods USA are not convertible to cash and will only be applied by Muscle Foods USA against the purchase price of Muscle Foods USA products or set-off by Muscle Foods USA against any of our obligations to Muscle Foods USA. In connection with any purchase of Muscle Foods USA products by us, we agree to be bound by and comply with the current Muscle Foods USA Terms and Conditions of Sale applicable to such products (as such terms and conditions appear on Muscle Foods USA's invoices, catalogs, and acknowledgements), unless otherwise agreed in writing by Muscle Foods USA. All contrary or additional terms included in our purchase order or otherwise proposed by us are excluded. In addition, in connection with any electronic data interchange communications between us and Muscle Foods USA, we agree to comply with and be bound by Muscle Foods USA's current terms for electronic data interchange transactions, unless otherwise agreed in writing by Muscle Foods USA. We acknowledge that Muscle Foods USA Terms and Conditions of Sale and (if applicable) Electronic Data Interchange Terms have been supplied to us.

We hereby grant Muscle Foods USA a purchase money security interest in merchandise hereafter sold to us by Muscle Foods USA to secure the payment on the invoice thereof and all costs of collection. We also grant Muscle Foods USA a security interest in all merchandise hereafter purchased from Muscle Foods USA, all receivables now existing or hereafter arising from the sale of such merchandise and all proceed for the foregoing to secure all indebtedness now existing or hereafter owing by us to Muscle Foods USA. We authorize that Muscle Foods USA may execute any such financing statements as may be appropriate to perfect such security interest and agree event of our failure to pay any indebtedness to Muscle Foods USA when due. Credit privileges may be withdrawn at any time without invalidating the terms of this agreement.

We (a) certify that any goods purchased are for resale purposes and that we hold a valid tax resale certificate.

_____ issued under the Sales Tax Law of the State of _____, (b) will forthwith furnish to Muscle Foods USA a copy of such certificates, and (c) agree to indemnify Muscle Foods USA and hold it harmless from and against liability for payment of any and all taxes, penalties, other claims, costs or expenses that are made against or are incurred by Muscle Foods USA if we use or consume any goods purchased from Muscle Foods USA in such a manner as to render the sales by Muscle Foods USA subject to tax. We acknowledge that products purchased from Muscle Foods USA shall be finished or unfinished tangible personal property, and consumer goods.

We agree that any transactions or agreements between us and Muscle Foods USA shall be governed by and interpreted in accordance with the laws of the Commonwealth of Pennsylvania, without regard to principles of conflict of law. We further agree in Muscle foods USA's discretion to the non-exclusive jurisdiction of the courts of Pennsylvania, State or Federal, to decide any dispute or controversy arising between us and Muscle Foods USA.

*** Please include a copy of your resale certificate with application ***

Company Name _____

Signature of officer/owner _____ Title _____

Printed Name _____ 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: _____

Address: _____

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 service¹ 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 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 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 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 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.
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.



CREDIT CARD AUTHORIZATION FORM

To: Muscle Foods USA
Attn: Accounts Receivable

From: (Print Name) _____ **Date:** _____

By completing the following information, I authorize Muscle Foods USA to charge my credit card as listed for purchases made by myself or the authorized purchasers as specified below:

Card Type (check one)

Visa _____ **Mastercard** _____ **Discover** _____ **Amex** _____ **Personal** _____ **Business** _____

Card # ____:____:____:____ -- ____:____:____:____ -- ____:____:____:____ -- ____:____:____:____

Sec Code ____:____:____:____

Expiration Date ____:____/____:____ (Month/Year)

Issuing Bank _____ **Phone Number** _____

Cardholder Name _____
(Please print as it appears on credit card)

Billing Address _____

City _____ **State** _____ **Zip Code** _____

Customer # _____ **Business Name** _____

Ship To _____

Ship To Address _____

City _____ **State** _____ **Zip Code** _____

Cardholder's Signature _____ **Date** _____

This agreement allows Muscle Foods USA, to charge my Visa, MasterCard, Discover, or American Express Card for requested invoices. If checked ____ all orders will automatically be charged to this credit card number after _____ (date). Following is a list of other authorized purchasers that may order with this credit card (Please Print):

Authorized Purchasers: _____
