



Application for Credit

Account Type: Warehouse Monthly Weekly Cash

For office use, please do not write in this area.
Salesperson: _____

Type of Business: _____ Store Number: _____ Account #: _____

We hereby request that POJA Warehouse L.P. extend credit privileges to our company for the purpose of purchasing goods and/or services from POJA Warehouse L.P. and certify that the information provided below is correct. We agree to meet the terms and conditions set forth below if approved by _____

Payment terms: NET 10TH

Exact Legal Name:

Sales Tax Exempt? Yes No

This company is a:

Corporation Partnership Proprietorship LLC, LLP, LP
(Please fill the Officers and shareholders confirmation attached)

*If YES, complete IRS and State Exemption certificates

DBA/AKA: _____ (Hereinafter referred to as "Purchaser")

Address: _____

City: _____ State: _____ Zip: _____

Phone: () () Fax: () () E-mail: _____

How long in business: _____ Federal ID Number: _____

Purchase Order required: Yes No Credit Line Requested: \$ _____

Trade References: Please include your highest monthly credit references.

1. Name: _____ Phone: () () Fax: () ()

2. Name: _____ Phone: () () Fax: () ()

3. Name: _____ Phone: () () Fax: () ()

Bank Name: _____ Acct. No.: _____ Phone: () ()

Bank Contact Name: _____ Fax #: _____

Person(s) authorized to sign for goods: _____

Name of Accounts Payable Person: _____

Name of Owner(s), Partners and Corporate Officers (use additional sheet if required)

Name: _____ Title: _____ State: _____ Zip: _____

Home Address: _____ City: _____ State: _____ Zip: _____

Own Rent Phone: () () % ownership: _____ %

Name: _____ Title: _____ State: _____ Zip: _____

Home Address: _____ City: _____ State: _____ Zip: _____

Own Rent Phone: () () % ownership: _____ %

The undersigned agrees to the following TERMS and CONDITIONS: The undersigned, in consideration of POJA Warehouse L.P. extending credit to Purchaser, does hereby UNCONDITIONALLY agree to pay to POJA Warehouse L.P., in full, the amount indicated in each invoice submitted by POJA Warehouse L.P. to Purchaser in accordance with the terms provided in each such invoice, as well as collection and legal fees, should POJA Warehouse L.P. refer the account to a collection agency or attorney for collection. It is further agreed that a past due charge may suspend credit sales and a 1.5% monthly service charge (APR 18%) will be added to any overdue amount. Payments shall be credited first to the accrued interest and then to the account balance. Purchaser agrees to report all short shipments to POJA Warehouse L.P. within 48 hours after receipt of goods and not to return any goods to POJA Warehouse L.P. without prior written authorization from POJA Warehouse L.P. The undersigned hereby authorizes release to POJA Warehouse L.P. of any and all information concerning checking accounts, savings accounts and information on all other credit matters that may be relevant to this application and agree that POJA Warehouse L.P. may verify this information from time to time and obtain credit bureau reports. POJA Warehouse L.P. Reserves the right to terminate or modify terms of credit without further notice. This agreement shall be governed by the laws of the of the Commonwealth of Pennsylvania (Form must be signed)

(to be completed and signed by an officer or owner of Purchaser)

Signature: _____

Printed: _____

Date: _____

PERSONAL GUARANTEE

To induce POJA Warehouse L.P. to extend credit from time to time to the Purchaser, the undersigned (the "Guarantors") do hereby jointly and severally guarantee full and prompt payment when due, whether at maturity or earlier by reason of acceleration or otherwise, indebtedness or liability, of any and every kind or nature, owing or to become owing by Purchaser to POJA Warehouse L.P. (the "Indebtedness").

This guarantee shall be a continuing one and Guarantor(s) consent(s) to the following, none of which shall affect, change or discharge the liability of Guarantor(s) hereunder and notice of which hereby is expressly waived: extension of time of payment of the whole or any part of any indebtedness at any time due and unpaid; acceptance of any promissory notes, bills, checks, or other instruments for the payment of money in connection with Jobber's account, any renewal or renewals thereof; the acceptance of any security or guarantee of any kind or nature, or the surrender, release, exchange or alteration thereof; and any other matter which may provide defense to a surety obligation other than complete and indefeasible payment in full. This guarantee may be revoked prospectively only by written notice actually received by POJA Warehouse L.P., but such revocation shall not in any manner affect the liability of the Guarantor(s) with respect to indebtedness incurred by Purchaser prior to receipt of such notice of revocation by POJA Warehouse L.P..

Guarantor(s) will not assert, plead or enforce against POJA Warehouse L.P. any claim, defense or set-off available to Guarantor(s) against Purchaser. Guarantor(s) waive(s) presentment, demand for payment, notice of dishonor or nonpayment and protest of any instrument evidencing the Indebtedness.

POJA Warehouse L.P. shall not be required first to resort for payment of the indebtedness to Purchaser or other persons, or their properties, or first to enforce, realize upon or exhaust any collateral security for the Indebtedness, before enforcing this Guarantee.

This Guarantee shall inure to the benefit of POJA Warehouse L.P. and its successors and assigns.

Guarantor - Signature

Guarantor - Signature

Home address

Home address

City, State, Zip Code

City, State, Zip Code

Home phone

Home phone

Social Security Number

Social Security Number

Witness

Witness

Guarantor - Signature

Guarantor - Signature

Home address

Home address

City, State, Zip Code

City, State, Zip Code

Home phone

Home phone

Social Security Number

Social Security Number

Witness

Witness

For office use, only.

POJA Account Number:

OFFICERS AND SHAREHOLDERS CONFIRMATION

In order to establish or maintain our credit with you, we, the undersigned, hereby certify that the following persons are officers and shareholders of _____.

OFFICERS

NAME	TITLE
_____	_____
_____	_____
_____	_____
_____	_____

SHAREHOLDERS

NAME	% OF PARTICIPATION OR NUMBER OF SHARES HELD
_____	_____
_____	_____
_____	_____
_____	_____

Dated at _____, this _____ day of _____, 20_____

President

Secretary



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
DEPT. 280901
HARRISBURG, PA 17128-9901

PENNSYLVANIA EXEMPTION CERTIFICATE

CHECK ONE:

- STATE OR LOCAL SALES AND USE TAX
 STATE OR LOCAL HOTEL OCCUPANCY TAX
 PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
 PASSENGER CAR RENTAL TAX (PCRT)

(Please Print or Type)

**Read Instructions
On Reverse Carefully**

This form cannot be used to obtain a Sales Tax License Number, PTA License Number or Exempt Status.

THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

- CHECK ONE:** PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
 PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller or Lessor

POJA WAREHOUSE LP

Street

446 RISING SUN AVE

City

PHILADELPHIA

State

PA

Zip Code

19140

Property and services purchased or leased using this certificate are **exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

1. Property or services will be used directly by purchaser in performing purchaser's operation of: _____
2. Purchaser is a/an: _____
3. Property will be resold under License Number _____ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
4. Purchaser is a/an: _____ holding Exemption Number _____
5. Property or services will be used directly by purchaser performing a public utility service. (Complete Part 5 on Reverse.)
6. Exempt wrapping supplies, License Number _____ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
7. Other _____

(Explain in detail. Additional space on reverse side.)

I am authorized to execute this Certificate and claim this exemption. Misuse of this Certificate by seller, lessor, buyer, lessee, or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee

Signature

Date

Street

City

State

Zip Code

1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within sixty days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the some information as appears on this form.

3. RETENTION

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies. **DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**

4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).

GENERAL INSTRUCTIONS

Those purchasers set forth below may use this form in connection with the claim for exemption for the following taxes:

- a. State and Local Sales and Use Tax;
- b. PTA rental fee or tax on leases of motor vehicles;
- c. Hotel Occupancy Tax if referenced with the symbol (☉);
- d. PTA fee on the purchase of tires if referenced with the symbol (+);
- e. Passenger Car Rental Tax

EXEMPTION REASONS

1.) Property and/or services will be used directly by purchaser in performing purchaser's operation of:

- A. Manufacturing
- B. Mining
- C. Dairying
- D. Processing
- E. Farming
- F. Shipbuilding

This exemption is not valid for property or services which are used in: (a) constructing, repairing, or remodeling of real property, other than real property which is used directly in exempt operations; or (b) maintenance, managerial, administrative, supervisory, sales, delivery, warehousing or other nonoperational activities. Effective October 1, 1991, this exemption does not apply to certain services and PTA tire fee.

2.) Purchaser is a/an:

- + A. Instrumentality of the Commonwealth.
- + B. Political subdivision of the Commonwealth.
- + ☉ C. Municipal Authority created under the "Municipal Authority Acts of 1935 or 1945."
- + ☉ D. Electric Co-operative Corporation created under the "Electric Co-operative Law of 1990."
- + ☉ E. Co-operative Agricultural Association required to pay Corporate Net Income Tax under the Act of May 23, 1945, P.L. 893, as amended (exemption not valid for registered vehicles).
- + ☉ F. Credit Unions organized under "Federal Credit Union Act" or State "Credit Union Act".
- + ☉ G. Federal Instrumentality
- ☉ H. Federal employee on official business (Exemption limited to Hotel Occupancy Tax only. A copy of orders or statement from supervisor must be attached to this certificate.)

I. School Bus Operator (This Exemption Certificate is limited to the purchase of parts, repairs or maintenance services upon vehicles licensed as school buses by the PA Department of Transportation. For purchase of school buses, see NOTE below.)

3.) Property and/or services will be resold or rented in the ordinary course of purchaser's business. If purchaser does not have a PA Sales Tax License Number, complete Number 7 explaining why such number is not required. This Exemption is valid for property or services to be resold: (1) in original form; or (2) as an ingredient or component of other property.

4.) Special exemptions

- A. Religious Organization
- B. Volunteer Fireman's Organization
- C. Nonprofit Educational Institution
- D. Charitable Organization
- E. Direct Pay Permit Holder
- + ☉ F. Individual Holding Diplomatic ID
- + G. School District
- H. Tourist Promotion Agency
(Exemption limited to the purchase of promotional materials for distribution to the public.)

Exemption limited to purchase of tangible personal property or services for use and not for sale. The exemption shall not be used by a contractor performing services to real property. An exempt organization or institution shall have an exemption number assigned by the PA Department of Revenue and diplomats shall have an identification card assigned by the Federal Government. The exemption for categories "A, B, C and D" are not valid for property used for the following: (1) construction, improvement, repair or maintenance of any real property, except supplies and materials used for routine repair or maintenance of the real property; (2) any unrelated activities or operation of a public trade or business; or (3) equipment used to maintain real property.

5.) Property or services will be used directly by purchaser in the production, delivery, or rendition of public utility services as defined by the PA Utility Code.

- PA Public Utility Commission and/or Interstate Commerce Commission

A contract carrier is not entitled to this Exemption and a "Schedule of Charges" filed by such carrier does not satisfy this requirement. This Exemption is not valid for property or services used for the following: (1) construction, improvement, repair or maintenance of real property, other than real property which is used directly in rendering the public utility services; or (2) managerial, administrative, supervisory, sales or other nonoperational activities; or (3) tools and equipment used but not installed in maintenance of facilities or direct use equipment. Tools and equipment used to repair "direct use" property are exempt from tax.

6.) Vendor/Seller purchasing wrapping supplies and nonreturnable containers used to wrap property which is sold to others.

7.) Other (Attach a separate sheet of paper if more space is required.)

NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles and Licensing, use **FORM MV-1**, "Application for Certificate of Title", for "first time" registrations and **FORM MV-4ST**, "Vehicle Sales and Use Tax Return/Application for Registration", for all other registrations.

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

State of New Jersey
Division of Taxation
SALES TAX
FORM ST-3

Purchaser's New Jersey
Taxpayer Registration Number _____

RESALE CERTIFICATE

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) They hold a valid Certificate of Authority (number shown above) to collect State of New Jersey Sales and Use Tax.
- (2) They are 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 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 seller who will either collect tax or will resell 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)*

Type of Business*

(Signature of owner, partner, officer of corporation, etc.)* (Title)

INSTRUCTIONS FOR USE OF RESALE CERTIFICATES – ST-3

1. Registered sellers who accept fully completed exemption certificates within 90 days subsequent to the date of sale are relieved of liability for the collection and payment of sales tax on the transactions covered by the exemption certificate. The following information must be obtained from a purchaser in order for the exemption certificate to be fully completed:

- Purchaser's name and address;
- Type of business;
- Reason(s) for exemption;
- 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
- If a paper exemption certificate is used (including fax), the signature of the purchaser.

The seller's name and address are not required and are not considered when determining if an exemption certificate is fully completed. A seller that enters data elements from paper into an electronic format is not required to retain the paper exemption certificate.

The seller may, therefore, accept this certificate 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. If it is determined that the purchaser improperly claimed an exemption, the purchaser will be held liable for the nonpayment of the tax.

2. 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.

3. Acceptance of an exemption certificate in an audit situation - On and after October 31, 2011, if the seller either has not obtained an exemption certificate or the seller has obtained an incomplete exemption certificate, the seller has at least 120 days after the Division's request for substantiation of the claimed exemption to either:

1. Obtain a fully completed exemption certificate from the purchaser, taken in good faith, which, in an audit situation, means that the seller obtain a certificate claiming an exemption that:
 - (a) was statutorily available on the date of the transactions, and
 - (b) could be applicable to the item being purchased, and
 - (c) is reasonable for the purchaser's type of business; OR
2. Obtain other information establishing that the transaction was not subject to the tax.

If the seller obtains this information, the seller is relieved of any liability for the tax on the transaction unless it is discovered through the audit process that the seller had knowledge or had reason to know at the time such information was provided that the information relating to the exemption claimed was materially false or the seller otherwise knowingly participated in activity intended to purposefully evade the tax that is properly due on the transaction. The burden is on the Division to establish that the seller had knowledge or had reason to know at the time the information was provided that the information was materially false.

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 your 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 customers cars.

EXAMPLES OF IMPROPER USE OF RESALE CERTIFICATE

- a. In the examples below, the seller should not accept Resale Certificates, but should insist upon payment of the sales tax.
 - b. A lumber dealer can not accept a Resale Certificate from a tire dealer who is purchasing lumber for use in altering their premises.
 - b. A distributor may not issue a Resale Certificate on purchases of cleaning supplies and other materials for their own office maintenance, even though they are in the business of distributing such supplies.
 - c. A retailer may not issue a Resale certificate on purchases of office equipment for their own use, even though they are 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 their 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: Read publication S&U-6 (Sales Tax Exemption Administration).

<http://www.state.nj.us/treasury/pdf/pubs/sales/su6.pdf>

DO NOT MAIL THIS FORM TO THE DIVISION OF TAXATION

This form is to be completed by purchaser and given to and retained by seller.