STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Resale Authorization

January 9, 2020

TAX DEPT
KOYO BEARINGS NORTH AMERICA
7 RESEARCH DR
GREENVILLE SC 29607-5259

Letter ID: L0029354752
Account ID: 1000142806-SLC
Account Type: Sales and Use Tax

The above named taxpayer has been granted authority in accordance with Tenn. Code Ann. § 67-6-102 and Tenn. Comp. R. & Regs. 1320-05-01-.62 and 1320-05-01-.68 to make purchases intended for subsequent resale without payment of sales or use tax. Any merchandise or other taxable item purchased without the payment of tax upon this resale certificate that is used or consumed in any manner by the taxpayer, or is given away, must be reported and the tax paid directly to the Tennessee Department of Revenue.

It is a misdemeanor to misuse the certificate of resale for the purpose of obtaining taxable property or services without the payment of the sales or use tax when it is due and such wrongful use is grounds for the Commissioner to revoke the taxpayer's Certificate of Registration.

The taxpayer must furnish its supplier(s) at the time of purchase with a copy of the enclosed certificate with the lower portion properly completed. The original certificate should be retained **for copy purposes.** The supplier must maintain a file copy as evidence of the sales tax exemption. Later purchases do not require the submission of additional copies. The taxpayer must notify the seller in writing if the certificate is no longer valid.

David Gerregano
Commissioner of Revenue

STATE OF TENNESSEE
DEPARTMENT OF REVENUE

TAX DEPT
KOYO BEARINGS NORTH AMERICA
7 RESEARCH DR
GREENVILLE SC 29607-5259

Letter ID: L0029354752
Effective Date: May 1, 2015
Account ID: 1000142806-SLC
Account Type: Sales and Use Tax
Location ID: 0106781066
Location Address:
KOYO BEARINGS NORTH AMERICA
4905 SOUTHRIDGE BLVD STE 1
MEMPHIS TN 38141-8390
27-1052746

Sales and Use Tax Certificate of Resale

The above named taxpayer has been granted authority in accordance with Tenn. Code Ann. § 67-6-102 and Tenn. Comp. R. & Regs. 1320-05-01-.62 and 1320-05-01-.68 to make purchases intended for subsequent resale without payment of sales or use tax. Any merchandise or other taxable item purchased without the payment of tax upon this resale certificate that is used or consumed in any manner by the taxpayer, or is given away, must be reported and the tax paid directly to the Tennessee Department of Revenue.

The supplier must maintain a file copy as evidence of the sales tax exemption. Later purchases do not require the submission of additional copies.

Seller's Name *Seller's Address (City & State)*

I, Brian Williamson, as an authorized representative of the taxpayer, certify that the products or services purchased are intended for subsequent resale by the purchaser for the following reason.

(X) resale of the tangible personal property, taxable service, taxable amusement, or taxable digital product
( ) rental or leasing of the tangible personal property
(X) a component part of a manufactured, assembled, processed or refined finished product that is for resale

Under penalty of perjury, I affirm this to be a true and correct statement.

Brian Williamson 1/24/2020
Print Name of Authorized Representative *Signature of Authorized Representative* *Date*