



STATE OF TENNESSEE
DEPARTMENT OF REVENUE

Exemption Authorization

February 20, 2020

KOYO BEARINGS NORTH AMERICA
146 CUTTING EDGE
TELFORD TN 37690-2455

Letter ID: L0702957312

RE: Sales and Use Tax Direct Pay Permit

The above named taxpayer has been granted the authority in accordance with Tenn. Code Ann. § 67-6-102 and Tenn. Comp. R. & Regs. 1320-05-01-.68(4) to make purchases of tangible personal property and taxable services for use at the specified facility address without the payment of sales and use tax to the supplier at the time of purchase.

The direct pay permit holder must report and pay directly to the state of Tennessee any sales or use tax due on such purchases. This direct pay authority in no way alters or affects the determination of tax liability in this state of such purchases. **The direct pay permit holder must maintain records to document payment of sales and use taxes on all taxable purchases and make the records available to the Tennessee Department of Revenue.**

This direct pay permit may not be used to make purchases without the payment of sales and use tax for other locations and may not be transferred to or used by any other person.

The taxpayer must furnish its supplier(s) at the time of purchase with a **COPY** of the enclosed direct pay permit with the lower portion properly completed. A taxpayer that has been issued a Tennessee Direct Pay permit only needs to provide its supplier with a copy of the permit. A Tennessee resale certificate does not also need to be provided to the supplier. The original permit should be retained **for copy purposes**. The supplier must maintain a file copy as evidence of the tax exemption of the sales.

A handwritten signature in cursive script that reads "David Gerregano".

David Gerregano
Commissioner of Revenue



**STATE OF TENNESSEE
DEPARTMENT OF REVENUE**

KOYO BEARINGS NORTH AMERICA
146 CUTTING EDGE
TELFORD TN 37690-2455

Effective Date: February 1, 2020
Account No: 1000142806-SLC
Exemption No: 1810981376
Facility Address:
146 CUTTING EDGE
TELFORD TN 37690-2455

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Seller's Name

Seller's Address (City & State)

I, Brian Williams, as an authorized representative of the taxpayer named above, affirm that the purchases qualify for the exemption and will be used at the location of the facility address referenced above. Under penalty of perjury, I affirm this to be a true and correct statement.

Brian Williams
Print Name of Authorized Representative

Signature of Authorized Representative

2/21/2020
Date