STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

EXEMPTION CERTIFICATE

ST-9 (Rev.) 5011

NOT VALID WHEN EXTENDED TO CONSTRUCTION CONTRACTORS THEIR SUB-CONTRACTORS, OR THEIR MATERIAL SUPPLY MEN.

This certificate is issued in accordance with Section 12-36-2120 of Article 21, Section 12-36-120 of Article 1, Section 12-36-2510 of Article 25 of Chapter 36 of title 12, Section 58-25-80 of title 58, or Section 44-96-160(V)(1) of title 44 of the Code of Laws of South Carolina 1976, as amended.

KOYO BEARINGS NORTH AMERICA LLC
7 RESEARCH DR
GREENVILLE SC 29609
FEIN 27-1052746

CERTIFICATE ISSUED TO:
KOYO BEARINGS NORTH AMERICA LLC
7 Research Drive
Greenville, SC 29607

CERTIFICATE NUMBER: 2519673
EXEMPTION START DATE:
EXEMPTIONS: 12-36-2120(9)(a-d),(14),(17),(19); 12-36-120(3); 12-36-2510

Direct Pay

NOTICE:
The numbers in parentheses, which are a part of your certificate number, have reference to the specific type(s) of exemptions granted by this certificate. **Should this property be diverted to a taxable use, liability for payment of the tax thereon rests with your company. In the event the nature of your operations changes, you should notify the Department of Revenue immediately as this could affect the validity of this certificate.**

It will be necessary for you to return the original Certificate to this office if your account is ever closed or cancelled.

SCHEDULE OF EXEMPTION UNDER SECTION 12-36-2120 of Article 21

Jan 18, 2010 (9)(a-d) Coal, coke, or other fuel for manufacturers, transportation companies, electric power companies, and processors

Jan 18, 2010 (14) Wrapping paper, containers, etc., used incident to the sale and delivery of tangible personal property

Jan 18, 2010 (17) Machines used in manufacturing, processing, recycling, compounding, mining, or quarrying tangible personal property for sale. This includes certain machines used to prevent or abate air, water, or noise pollution caused by machines used in manufacturing, processing, recycling, compounding, mining, or quarrying tangible personal property for sale

Jan 18, 2010 (19) Electricity used to manufacture, process, mine, or quarry tangible personal property for sale or used by cotton gins to manufacture tangible personal property for sale

EXCLUSIONS UNDER SECTION 12-36-120 of Article 1

Jan 18, 2010 (3) Sales of tangible personal property “used directly” in manufacturing, compounding, or processing tangible personal property into products for sale.

DIRECT PAY PERMIT UNDER SECTION 12-36-2510 of Article 25

Aug 01, 2016 Notwithstanding other provisions in this chapter, when, in the opinion of the Department of Revenue, the nature of a taxpayer's business renders it impractable for the taxpayer to account for the sales or use taxes as imposed by this chapter, at the time of purhase, the Department of Revenue may issue its certifcate to the taxpayer authorizing the purchase at wholesale and the taxpayer is liable for the taxes imposed by this chapter with respect to the gross proceeds of sale, or sales price, of the property withdrawn, used or consumed by the taxpayer within this State.