

**Commercial Credit Application** 

Thorough completion of the information requested will expedite the processing of your credit application. Please Ta Thorough completion of the information requested will expedite the processing of your completion of the information requested will expedite the processing of your company sign the application where indicated. Return the completions and owner, officer, or authorized agent of your company sign the application where indicated. Return the completions and owner, officer, or authorized agent of your company sign the application where indicated. Fax (601) 932 - 7399 signed application to:

Cummins Mid-South L.L.C. **Associate Name:** 325 Highway 49, South Jackson, Mississippi 39218 Phone (601) 932 - 7016

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# For CMSLLC Use Only

Note to CMSLLC personnel: The information below must be completed prior to furnishing this application to the customer.

## **Originating Branch**

2200 Pinson Highway + (205) 841-0421 + Birmingham, AL 3517	
1784 East Brooks Road • (901) 345-7424 • Memphis, TN 38116	
5221 Highway 763, North + (573) 449-3711 + Columbia, MO 65202	
325 New Highway 49, South • (601) 939-1800 • Jackson, MS 39218	
110 East Airline Highway • (504) 468-3535 • Kenner, LA 70062	
3115 Highway 391 North • (501) 569-5600 • North Little Rock, AR 72117	
222 SR-203 • (618) 798-9512 • Madison, IL 62060	
5901 River Road + (504) 831-2734 + Jefferson, LA 70123	
1924 East I-65 Service Road, North • (251) 456-2236 • Mobile, AL 36617	
2325 West Fairview Ave. • (334) 240-1711 • Montgomery, AL 36108	
9508 Highway 182, East • (985) 631-0081 • Morgan City, LA 70380	
101 Keystone Drive + (573) 472-0303 + Sikeston, MO 63801	
7210 Hall Street • (314) 389-5400 • St. Louis, MO 63147	-
1355 North Bluff Road, Suite F + (618) 345-3310 + Collinsville, IL 62234	

Primary Customer Type	Customer Class		
Retail (Parts/Service)	Automotive		
Powersource	Industrial		
Marine	Customer Acct. #		
DOEM	(To be assigned by CMSLLC Credit Dept. only		
Cummins Dealer	The state of the s		
Other	Specify		

Name of CMSLLC employee furnishing credit application	<u> </u>		المستنفظ مهدد مستنهان
Amount of credit required	<del>, , , , , , , , , , , , , , , , , , , </del>	<del>- 1</del> -1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	<del></del>
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### TERMS AND CONDITONS

Cummins Mid-South LLC (CMSLLC) and the person signing below under the heading "Applicant" hereby agree as follows:

Prices

All prices are subject to change without notice unless CMSLLC has guaranteed price protection in writing. All written price protection shall specify the period of time the price protection remains in effect. In the event the written price protection does not specify the period of time the price protection remains in effect, the price protection shall remain in effect for 60 days from the date a written price quotation or offer is provided by CMSLLC.

Payment Terms

All payments are due upon receipt of an invoice. If an invoice is not paid within 30 days, all unpaid amounts are past due and the account will be in default. All amounts that are past due shall be assessed a service charge each month at the maximum rate allowed by state law. Payments will be applied first to unpaid service charges. In no event shall a service charge exceed the highest rate permitted by law and any excess service charge shall be credited to Applicant's account.

Applicants who do not pay accounts when due to CMSLLC agree to reimburse CMSLLC for all costs and expenses of collection, including, without limitation, court costs, afterney's fees, and other expenses incurred by GMSLLC in collecting such accounts whether or not a lawsuit is commenced. If Applicant is not a corporation or a limited liability company (LLC) at the time the Credit Application is executed but subsequently incorporates or forms a LLC, with or without the knowledge of CMSLLC, Applicant and such corporation or LLC shall be bound by these Terms and Conditions and shall be liable to CMSLLC for any indebtedness incurred by, assumed by, or transferred to such corporation or LLC. Applicant hereby represents that none of the credit extended by GMSLLC to Applicant is being used in connection with the purchase of goods for personal, family or household purpose but is an extension of credit for business or commercial purposes.

Scope of Agreement

These terms and conditions shall apply to and govern all purchases of goods by the Applicant from CMSLLC, regardless of the terms of any preceding or subsequent purchase order, sales order, oral statement or otherwise. In the event of any conflict between the provisions hereof and the terms and provisions of any other agreement, sales order, purchase order, oral statement or otherwise, these Terms and Conditions shall control. It is the intention of the parties hereto that these Terms and Conditions set forth the principal terms of all future sales of goods by CMSLLO to the Applicant, except as to the price of such goods, the method and cost of shipment, the quantity sold, and the delivery date and location, which are expected to be set forth from time to time in a separate agreement, sales order or purchase order.

Taxes

Any tax, including, but not limited to sales, use, and excise taxes on the sale or use of merchandise sold by CMSLLC, must be paid by Applicant and will be added to the amount due from each sale. CMSLLC will accept sales tax exemption certificates and exclude appropriate sales and use taxes from the invoice total provided that (1) Applicant provides CMSLLC with a sales tax exemption certificate issued by the state that charges the particular tax in question, (2) Applicant's purchase is to be used for the same purpose the exemption certificate was granted by the state; (3) the name on the exemption certificate is Applicant's current legal name, and (4) the exemption has not expired. A request by Applicant for an exemption trom tax constitutes Applicant's warranty that the exemption is justified and Applicant promises to indemnify CMSLLC against all claims, liabilities, interest, and penalties, including reasonable attorney's fees, that result from any attempt by a state to collect from CMSLLC taxes which CMSLLC did not charge and receive from applicant.

#### **General Conditions**

CMSLLC reserves the right at any time to discontinue shipping goods should events come to CMSLLC's attention that, in its opinion, warrant the termination of credit sales. CMSLLC reserves the right to withdraw of amend any part or all of any quotations prior to being accepted by Applicant. CMSLLC reserves the right to correct typographical, stenographic, arithmetical and cierical errors.

The validity, enforceability and interpretation of this Application shall be governed by the laws of the State of Tennessee, the principal place of business of CMSLLC, and the undersigned consent to the jurisdiction and venue of any court in Memphis, Shelby County, Tennessee and agree not to raise the defense of forum non conveniens to resolve any dispute hereunder.

Name of Company Business		Applicant's Signature and Title	.io
Date Signed		If partnership, both or all partners	· · · · · · · · · · · · · · · · · · ·
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	Personal	Guaranty \	ii v
To: Cummine Mid-South LLC			
The Undersigned request Cummins Mid	-South/LLC to ex	tend commercial credit to or otherwise do	business with
(Legal Name of Applicapit)	(City)	(State)	(Zip)
CMSLLC may proceed to collect all sums or any of them without CMSLLC first exemple replaced by the major any of the hereunder. This Guaranty is executed, but Applicant consent of CMSLLC, the undersigned shatransferred to such corporation or LLC. I Guarantor(s). This Guaranty may not be termination date effective not less than conditionally waited and obligations arising from Charantor(s) waives notice of acceptance protest and nonpayment as to any note or and all exemptions and any other denenforceability and interpretation of this County. Tennessee and agree not to raise Guaranty is a joint and several obligation of personal representatives, successors and	that are or that become is a part of the A If Applicant is not subsequently income in the part of the A If Applicant is not subsequently income in the part of the applicant is agreements or are the part of the applicant is and so the part of the unit assigns and shall in a part of the unit assigns and shall in a a a a a a a a a a a a a a a a a a	suffered by GMSLLC by reason of the Applicant due CMSLLC, or any part thereof, from this against the Applicant or any collateral policant or any collateral policant or any collateral before enforcing the corporation or a limited liability company (protess or forms a LLC, with or without the guaranty shall be effected by the death by findice sent to CMSLLC by tegistered by or such notice by CMSLLC. No terminal angements made prior to an effective terminal presentment, demand, notice of dishonor, precepted, endorsed or assigned to CMSLLC by required by Jaw. Guarantor(s) agrees the complete by the laws of the State of Tenness of the jurisdiction and vanue of any Court in Norman conveniens to resolve any dispute dersigned and shall bind our respective heirs our to CMSLLC's successors and assigns, in account. We hereby waive notice of any sucleans.	the undersigned the undersigned the undersigned to LLC) at the time is knowledge of the principal the validity ee, the principal the principal the principal the knowledge of the kn
DO NOT	USE TITLE OR	AFFIX CORPORATE SEAL	
(Guarantor's Signature)-Personally		(Guarantor's Signature)-Personally	<u> </u>
(Guarantor's Signature)-Personally		(Guarantor's Signature)-Personally	



April 23, 2013

Madison County Board of Supervisors Post Office Box 608 Canton, Mississippi 39046

Reference: Sales Tax Exemption

File No: LR.13.079

#### Dear Sir or Madame:

This is in response to your letter of March 27, 2013, in which you asked that we provide you with a statement verifying the Madison County Board of Supervisors' exemption from sales and use tax. Your request has been assigned the file number listed above. Please use this number in any further correspondence with the Mississippi Department of Revenue concerning this request.

After a search of the applicable statutes, this is to confirm that the Madison County Board of Supervisors does qualify for sales tax exempt status pursuant to Miss. Code Ann. §27-65-105(a). This Section provides that sales of tangible personal property or services made to the United States Government, the State of Mississippi and its' departments, institutions, counties and municipalities or departments or school districts of said counties and municipalities are exempt from sales taxes. As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to, and paid for directly by the exempt entity.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, although the contractor or employee may be reimbursed for the expense by the exempt entity. Furthermore, this exemption does not apply to Contractors Tax levied by Miss. Code Ann. §27-65-21.

You may use a copy of this letter in order to substantiate the Madison County Board of Supervisors' exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7015.

Under Miss. Code Ann. §27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law. Any person violating this provision shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned not exceeding six (6) months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court.

This letter ruling is based on the specific facts and circumstances that you communicated to the Mississippi Department of Revenue. This ruling is not binding on the Department of Revenue if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates that the ruling is no longer correct or the Department of Revenue retracts the ruling. The Department of Revenue does reserve the right to retract this ruling if it later determines on its own review that the ruling is wrong. Such a retraction would be in writing and the effect of the retraction would be prospective from the date of the retraction letter.

Sincerely,

Nicolette Floyd, Auditor Mississippi Department of Revenue

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Sales and Use Tax Bureau