

For Office Use Only	
Approved/Not Approved	
Restaurant #	
HA#	

Guidelines & Payment Terms

- A. This account applies only to the McAlister's Deli catering menu.
- B: To qualify for a House Account you must provide a valid major credit card, Visa, Master Card or American Express. This card can be in the company's name or a representative of the company. (The credit card number is protected by encryption when this application is sent electronically to McAlister's Corporation)
- C. ALL ACCOUNTS FALLING 60 DAYS PAST DUE WILL AUTOMATICALLY BE CHARGED TO THE MAJOR CREDIT
 CARD PROVIDED AS AGREED TO BY THE TERMS OF THIS HOUSE ACCOUNT AGREEMENT.
- Our terms are <u>NET 30 days</u>. All invoices more than 30 days past due shall accrue interest in the amount of
 1.5% per month or the highest rate permissible by state law until paid in full.
- E. If your account becomes past due 60 days or falls below the minimum purchases per quarter, McAlister's Deli reserves the right to return your account to COD.
- F. THE INVOICE LEFT WITH YOUR ORDER IS THE ONLY COPY OF THE INVOICE YOU WILL RECEIVE. PLEASE PAY FROM THAT INVOICE AND INCLUDE THE INVOICE NUMBER ON ANY FORM OF PAYMENT.
- G. Applicant is responsible for informing McAlister's Corporation should any individual identified as an "authorized House Account user" cease to have such authority. Applicant agrees to pay all such charges incurred on the account by the authorized user including gratuities. Applicant acknowledges that he/she is "Guarantor" as defined below for all payments incurred by this account.
- H. Your order is prepared to meet your individual needs; therefore, cancellations are only accepted by 4:00 pm the day before a scheduled weekday delivery and 24 hours in advance of a weekend order. All other cancellations will be subject to a 50% charge.
- 1. A \$40.00 service charge will be charged for all returned checks.
- J. GUARANTY: The undersigned is authorized to bind the applicant. The Applicant shall be the Guarantor and by signing below hereby absolutely and unconditionally guarantee the payment, performance of and agree to pay and perform as primary obligor, obligations and duties including, but not limited to, payment of all amounts due and owing under purchase order, wholesale agreement and the terms and agreements therein imposed upon the Applicant. The Guaranty is an inducement for McAlister's Deli to provide food and service. Guarantor expressly recognizes the obligations under this Guaranty as absolute and unconditional and that McAlister's Deli, its successors and assignees shall have the right to demand performance for the enforcement and proceed against the Applicant for the enforcement of any obligations under this Guaranty. If McAlister's Corporation seeks to enforce this Agreement, the prevailing party in such action, shall be entitled to recover its costs from the other party, including, but not limited to reasonable legal fees and costs.

Please send payments to:

Signature:

McAlister's Corporation C/O Horne LLP, 851 E. I-65 Service Rd South Ste 800, Mobile, AL 39158 251 – 476 – 1578

I have read the House Account Guidelines and agree to the terms, and understand that the Applicant is the Guarantor of all obligations per the terms. I am authorized to bind the Applicant.

	Date:
Printed Name: Karl Banks, Madison County	Title: Board President
Email address: Comptroller Madison-co .com Mailing Address (include street (or PO Box) city, state & zip)	Phone Number: (60/)855-5502 Ext.
Mailing Address (include street (or PO Box) city, state & zip) PO Box 608, Canton, MS 39046	

Which Local McAlister's Deli do you usually order from? Canton, MS



	House Account Informatio	n 💎 🗀 .
Company Name (Applicant):	Madison Cou	onty
Primary Approved User (Contact):	Mike Box	
Major Credit Card:	Type: v, MC, AEX Credit C	Card #
Delivery Address: (St. or PO Box)	317 N Union ?	5+
City/State/Zip	Canton MS	
Business Phone:	(601) 503-3943 ext.	Business Fax: ()
Tax Exempt Status: Yes No	Tax Exempt ID#:	
If Tax Exempt, plea	se provide a <u>new copy</u> of you	tax exempt certificate
Email Address:		
Credit Reference 1:	Metropolitan	Bank - 601-853-000
Credit Reference 2:	10 100070000	
Credit Reference 3:		
Primary Deli Used:		
Primary Market (multiple use only)		

	Accounts Payable Information	
Accounts Payable Contact (Name)	Shelton Vance	
Accounts Payable Address	PO Box 608	
City/State/Zip	(601) 855-550Z ext. Business Fax: ()	
Accounts Payable Phone	(60) 855-550Z ext. Business Fax: ()	
AP Email Address	comptroller@madison-co.com	

	APPROVED USERS/GUARANTO	DRS
Approved Users (Name)	Phone Numbers + ext.	Email Addresses
Mike Box	601-503-3943	mike. box@madison co.com
Mike Box Shelton Vance	601-855-5502	Comptroller@madison-co.com

Please create an additional sheet with names if needed.

Submit this form to <u>ar@mcalistersdeli.com</u> for processing.



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

Phone: 601.923.7015

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Mississippi Department of Revenue Sales and Use Tax Bureau