

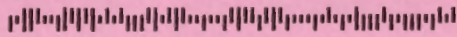
KENAI PENINSULA BOROUGH

144 North Binkley Street • Soldotna, Alaska 99669-7599
Toll-free within the Borough: (800) 478-4441 • Phone: (907) 262-4441
www.borough.kenai.ak.us • Email: salestax@borough.kenai.ak.us



Mike Navarre
Borough Mayor

Sales Tax Account # 0101637R



SOUTHERN EXPOSURE LLC
PO BOX 2311
HOMER AK 99603-2311

February 5, 2015

Each year the Kenai Peninsula Borough receives numerous inquiries regarding the appropriate use of resale certificates. In response to these questions, we would like to remind you of the rules pertaining to resale certificates.

Dear Resale Certificate Holder,

Please find below your RESALE CERTIFICATE, which is NOT an EXEMPT CERTIFICATE. This simply means that you may buy items using this card that are to be resold to a final consumer. KPB 5.18.210 outlines the items that are eligible for resale treatment as follows:

- A. Sales to a wholesale or retail dealer in the property sold, for the purpose of resale by the dealer;
- B. Sales of personal property as raw material to a person engaged in manufacturing for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of a product manufactured for sale by the manufacturer;
- C. Sales of person property as raw material to a licensed building contractor where the property sold becomes a component part of the product sold by that building contractor.

In addition, KPB 5.18.220 allows services to be purchased for resale when the sale of intermediate services are to a business, the charge for which will be passed directly by that business to a specific buyer.

The only items that you are eligible to buy for RESALE are those items that are specified on your certificate (below). Items purchased and subsequently consumed in the ordinary course of business and not directly billed to the end customer are NOT eligible to be purchased using a resale certificate.

It is your responsibility as a RESALE CERTIFICATE HOLDER to account for those items purchased for resale. Improper use or inadequate documentation of items purchased utilizing the below resale certificate, may result in the following:

1. Immediate cancellation and demand for surrender of the Resale Certificate.
2. Retroactive denial for the exemption and collection of sales tax formerly exempt.

If you should have any questions concerning the use of your resale certificate, or any other sales tax issue, do not hesitate to contact the KPB Sales Tax Division at (907) 714-2175 or toll-free within the Borough at 1-800-478-4441.

Thank you,
Kenai Peninsula Borough
Sales Tax Division

Kenai Peninsula Borough 2015 Sales Tax RESALE Certificate		
MUST BE PRESENTED AT TIME OF EACH PURCHASE		
Card #: 002345R15	Issued: 1/9/2015	Expires: 12/31/2015
DBA: SOUTHERN EXPOSURE LLC		
NAICS: RESIDENTIAL REMODELERS		
Authorized Buyer: BEAUREGARD BURGESS		
BLDG MAT - GENERAL CONTRACTOR		
BLDG MAT - CONCRETE		
SAND/GRAVEL/TOPSOIL		
Account: 0101637R	Supervisor: <i>Pat Lewis</i>	

KENAI PENINSULA BOROUGH

144 North Binkley Street • Soldotna, Alaska 99669-7599

Toll-free within the Borough: (800) 478-4441 • Phone: (907) 262-4441

www.borough.kenai.ak.us • Email: salestax@borough.kenai.ak.us



Mike Navarre
Borough Mayor

Sales Tax Account # 0101637R



SOUTHERN EXPOSURE LLC
PO BOX 2311
HOMER AK 99603-2311

February 5, 2015

Each year the Kenai Peninsula Borough receives numerous inquiries regarding the appropriate use of resale certificates. In response to these questions, we would like to remind you of the rules pertaining to resale certificates.

Dear Resale Certificate Holder,

Please find below your RESALE CERTIFICATE, which is NOT an EXEMPT CERTIFICATE. This simply means that you may buy items using this card that are to be resold to a final consumer. KPB 5.18.210 outlines the items that are eligible for resale treatment as follows:

- A. Sales to a wholesale or retail dealer in the property sold, for the purpose of resale by the dealer;
- B. Sales of personal property as raw material to a person engaged in manufacturing for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of a product manufactured for sale by the manufacturer;
- C. Sales of person property as raw material to a licensed building contractor where the property sold becomes a component part of the product sold by that building contractor.

In addition, KPB 5.18.220 allows services to be purchased for resale when the sale of intermediate services are to a business, the charge for which will be passed directly by that business to a specific buyer.

The only items that you are eligible to buy for RESALE are those items that are specified on your certificate (below). Items purchased and subsequently consumed in the ordinary course of business and not directly billed to the end customer are NOT eligible to be purchased using a resale certificate.

It is your responsibility as a RESALE CERTIFICATE HOLDER to account for those items purchased for resale. Improper use or inadequate documentation of items purchased utilizing the below resale certificate, may result in the following:

1. Immediate cancellation and demand for surrender of the Resale Certificate.
2. Retroactive denial for the exemption and collection of sales tax formerly exempt.

If you should have any questions concerning the use of your resale certificate, or any other sales tax issue, do not hesitate to contact the KPB Sales Tax Division at (907) 714-2175 or toll-free within the Borough at 1-800-478-4441.

Thank you,
Kenai Peninsula Borough
Sales Tax Division

Kenai Peninsula Borough 2015 Sales Tax RESALE Certificate		
MUST BE PRESENTED AT TIME OF EACH PURCHASE		
Card #: 002345R15	Issued: 1/9/2015	Expires: 12/31/2015
DBA: SOUTHERN EXPOSURE LLC		
NAICS: RESIDENTIAL REMODELERS		
Authorized Buyer: ARYN YOUNG		
BLDG MAT - GENERAL CONTRACTOR		
BLDG MAT - CONCRETE		
SAND/GRAVEL/TOPSOIL		
Account: 0101637R	Supervisor:	<i>Paul Lewis</i>