

Countrymark Energy Resources, LLC 7116 Eagle Crest Blvd., Suite C Evansville, IN 47715 Tel 812.759.9440 www.countrymark.com

May 26, 2020

RE: Indiana Direct Pay Permit
Sales Tax Exemption

To whom it may concern:

Countrymark Energy Resources LLC ("CountryMark") has been issued the attached direct pay permit by the State of Indiana. The permit grants CountryMark the authority to remit sales tax directly to the State of Indiana rather than paying sales tax to its vendors.

Therefore, all invoices issued to CountryMark (except motor vehicles, utilities, and telecommunications charges) dated after July 1, 2014 for shipments of products to CountryMark in the State of Indiana or services performed in the State of Indiana should **NOT** include sales tax. CountryMark agrees to pay the sales tax directly to the Indiana Department of Revenue as is required under Indiana Code 6-2.5-8-9.

The direct pay permit does not apply to items delivered to states other than Indiana or services performed in states other than Indiana. You should continue to charge sales tax on the non-Indiana items as you have in the past.

If you have any questions please contact Tina Huffine at 812.759.6986 or via email at tina.huffine@countrymark.com

Thank you,

Tina Huffine

Encl: State of Indiana

sales and use tax

STATE OF INDIANA

Indiana Department of Revenue

Indiana Government Center North 100 North Senate Avenue Indianapolis, IN 46204

FID: 26-2994201/0

TID-Loc: 0138260150-001 Corresp ID: 1400110980448

Date: 05/14/2014

COUNTRYMARK ENERGY RESOURCES LLC 7116 EAGLE CREST BLVD STE C EVANSVILLE, IN 47715

Doing Business Name and Address: COUNTRYMARK ENERGY RESOURCES LLC 7116 EAGLE CREST BLVD STE C EVANSVILLE, IN 477158152

Re: Authority for Direct Payment; Sales and Use Tax

Dear Taxpayer:

Pursuant to your request for a direct payment permit, the Department of Revenue, under authority of Indiana Code 6–2.5–8–9, authorizes you to make direct payment of such tax imposed on any purchase, use, storage, or other consumption of tangible personal property.

The Indiana Department of Revenue grants you permission to make a photostatic copy of this authorization to give to your suppliers as proof that the Indiana sales tax will be remitted by you to the Indiana Department of Revenue. Direct payment permits may not be used for the purchase of licensed vehicles or utilities.

Direct payment permits do not certify that the issuer is entitled to an exemption and may not be issued to flat bid (lump sum) contractors.

Effective July 1, 1989, Indiana Code 6–2.5–8–9 has been revised to make this a permanent permit and no longer requires renewal with the department. This authority may be revoked at any time by the Indiana Department of Revenue with or without cause. Thank you.

Sincerely,

Indiana Department of Revenue Tax Administration Division P.O. Box 6197 Indianapolis, Indiana 46206–6197 (317) 615–2616

Form ST-105

State Form 49065 R4/8-05

Indiana Department of Revenue General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. This exemption certificate can not be issued for the purchase of <u>Utilities</u>, <u>Vehicles</u>, <u>Watercraft</u>, or <u>Aircraft</u>. Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

Sales tax must be charged unless <u>all</u> information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue.

	Name of Purchaser Countrymark Energy Resources, LLC			
Section 1 (print only)	Business Address 7116 Eagle Crest Blvd, STE C C	ity Evansville State	<u>IN</u>	Zip <u>47715</u>
	Purchaser must provide minimum of one ID number below.*			
	Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate			001
	If not registered with the Indiana DOR, provide your State Tax ID Number from another State	TID# (10 digits) 1400110980		LOC# (3 digits)
	*See instructions on the reverse side if you do not have either n			State of Issue
Section 2	Is this a blanket purchase exemption request or a single purchase exemption request? (check one)			
Sec	Description of items to be purchased. Materials and supplies	or oil production		
	Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)			
Section 3	☐ Sales to a retailer, wholesaler, or manufacturer for resale only.			
	■ Sale of manufacturing machinery, tools, and equipment to be used directly in direct production .			
	☐ Sales to nonprofit organizations claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)			
	□ Sales of tangible personal property predominately used (greater then 50 percent) in providing public transportation - provide USDOT#. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a school bus operator , must provide their SS# or FID# in lieu of a State ID# in Section #1. USDOT#			
	Sales to persons, occupationally engaged as farmers, to be used directly in production of agricultural products for sale. Note: A farmer not possessing a State Business License# may enter a FID# or a SS# in lieu of a State ID# in Section #1.			
	Sales to a contractor for exempt projects (such as public schools, government, or nonprofits).			
	Sales to Indiana Governmental Units (agencies, cities, towns, municipalities, public schools, and state universities).			
	Sales to the United States Federal Government - show agency name. Note: A U.S. Government agency should enter its Federal Identification Number (FID#) in Section #1 in lieu of a State ID#.			
	Other - explain. Materials and supplies for oil production			
	I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.			
Section 4	I confirm my understanding that misuse, (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.			
	Signature of Purchaser Two Hughins		Date	5/26/2020
	Printed Name Tina Huffine		Title	Accountin g Assistant —