



Northern Factory Sales, Inc.
dba Northern Radiator
2701 4th Ave SW
Willmar, MN 56201

RE: Sales and Use Tax

Dear Valued Customer,

As you know from previous correspondence and communication, we have been implementing the necessary changes to our processes to remain compliant with each state's sales tax laws. Each state's sales tax laws need to be addressed when we are asked to dropship a product, on your company's behalf, into a state other than where your business is located. To accomplish this, we are required by law to have on file a current sales tax exemption certificate, from your company, for each destination state that you are requesting us to ship product.

How does this effect you?

All orders that are being drop shipped to states where you do not hold, and we do not have on file, a valid exemption certificate, will need to be taxed. To ease the burden of tax, we will also accept your customer valid exemption certificate for the destination state to where the product is being shipped. Forms provided from your customer will be used as a Single-Use Certificate.

Northern Radiator cannot refund tax charged on these invoices. Without a valid certificate at the time of purchase, you will be charged tax on the products ordered. To seek reimbursement, you will have to contact the destination state where that tax has been charged.

Northern will be proactive at the time of order to request exemption certificates before invoicing orders. However, it is the responsibility of our customers to provide tax exemption certificates to Northern in a timely manner.

What is a Valid Exemption Certificate?

A Valid Exemption Certificate authorizes the purchaser to make a tax-free purchase that would normally be subject to tax. The purchaser must fill out the exemption certificate and present it to the seller. A valid certificate includes: Type of exemption, Names and addresses for the buyer and seller, Tax registration number, date and signature of the purchaser.

Common Exemption Certificate Errors

- Missing signature, issue date, business names, or addresses
- Document provided not recognized by state as valid exemption
 - These are not Valid Forms: W-9 or Business License

Please email tax@northernradiator.com with any questions, or to see what state exemption certificates we have on file. You may also contact me directly at (320) 214-5114. Please submit all state exemption certificates to help reduce any delays of orders being held up by any tax issues.

Thank you for your business and support.

Zachary Walz
Credit & Collection Manager
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