

COMMERCIAL CREDIT APPLICATION

Landmark Ford Trucks Inc.
3401 Clear Lake Avenue
Springfield, IL 62702

217-528-0770
Parts: 217-528-0797
Toll Free: 800-593-3673
Fax: 217-753-5827

INSTRUCTIONS: Please type or print with black or blue ink. Fill in all spaces of this form and complete by signing where indicated. **A signature is mandatory and must be signed by the owner, partner or corporate officer stating title.**

Full trade name or Company name _____
Business address _____ City, State _____
Zip _____ Phone _____ Fax _____ E-mail _____
Type of business _____ Date established _____
At present location since _____ FEIN _____
Ownership Data: Individual Owner, General Partner, Limited Partner, Corporation (circle 1)
If corporation, date incorporated: _____ in state of _____

Owners or Officers:

Name _____ Title _____
Home address _____ City, State _____
Zip _____ Phone _____ Fax _____
E-mail _____ Social Security # _____

Name _____ Title _____
Home address _____ City, State _____
Zip _____ Phone _____ Fax _____
E-mail _____ Social Security # _____

Name _____ Title _____
Home address _____ City, State _____
Zip _____ Phone _____ Fax _____
E-mail _____ Social Security # _____

Have any of the above principals ever had a business failure or filed bankruptcy? Yes No

Bank References:

Name _____ Type of Account _____
Officer or Contact _____ Address _____
City _____ State _____ Phone _____

Name _____ Type of Account _____
Officer or Contact _____ Address _____
City _____ State _____ Phone _____

Tax Status: You will have to furnish completed exemption forms.

State Sales Tax or Resale # _____ Issued by State of _____

ICC# _____ Other (be specific) _____

Minimum of three references pertaining to parts and/or service purchases

Business Name _____ Address _____

City _____ State _____ Phone _____

Fax _____ E-mail _____

Business Name _____ Address _____

City _____ State _____ Phone _____

Fax _____ E-mail _____

Business Name _____ Address _____

City _____ State _____ Phone _____

Fax _____ E-mail _____

Business Name _____ Address _____

City _____ State _____ Phone _____

Persons authorized to make purchases _____

Important: The above information is submitted for the purpose of obtaining credit. The undersigned authorizes Crossroads Ford to make such inquiries as are necessary to obtain credit information and authorizes my bank and/or suppliers to release information regarding my accounts.

I/we understand that this application is made for strictly short term credit and agree that all charges are due and payable within ten days after end of month during which purchases were made on parts and service invoices. I/we understand that this is not an installment account. I/we agree that this is a contractual obligation and that in consideration for the extension of credit I/we agree to pay late charges of 18% per annum on any amounts past due 30 days. I/we understand that charge privileges with Crossroads Ford will be suspended on accounts in arrears 60 days. I/we agree to pay all reasonable collection fees and/or all reasonable attorney's fees and costs if it becomes necessary to file suit to enforce collection.

Any discrepancy must be reported to our office within 10 days otherwise the account will be considered correct and the workmanship it represents satisfactory.

A signature is mandatory and must be signed by the owner, partner or corporate officer stating title.

Authorized Signature _____ Print Name _____

Title _____ Date _____

PERSONAL GUARANTEE

To Crossroads Ford Truck Sales, Inc.

I/we understand that as an inducement for extending credit on merchandise sold and or services performed for: (company name) _____, the undersigned jointly and severally and unconditionally agree to and do hereby guarantee the prompt payment when due, in accordance with the terms of the sale by Crossroads Ford Truck Sales, Inc., a Delaware Corporation, to Crossroads Ford of all moneys due (including late charges of 18 % per annum) for services and merchandise sold to and delivered to (company name) _____ located at (address) _____, City _____, State _____

The obligations hereunder are independent of the obligations of (company name) _____, and a separate action or actions may be brought and prosecuted against the purchaser (company name) _____ or whether said corporation is joined in any such action or actions. The undersigned guarantors waive any right to require Crossroads to proceed against the purchaser corporation or proceed against or exhaust any security held by you from said purchaser corporation or to pursue any other remedy in your power whatsoever. The undersigned acknowledge that accepting or receiving this guarantee does not obligate Crossroads or otherwise to furnish any service or merchandise, and that this Guarantee is given to cover (including late charges of 18% per annum) only such service and merchandise as may be sold by Crossroads to (Company name) _____. This will be a continuing Guarantee and will remain in effect until written notice is received from the Guarantor(s) of the termination of this Guarantee. Such notice of termination must be sent by Certified or Registered mail to Crossroads' Credit Manager to be effective. Such revocation shall not affect any of Guarantor's obligations hereunder with respect to indebtedness heretofore incurred. The undersigned Guarantor(s) agree to pay reasonable attorneys fees and all other reasonable costs and expenses, which may be incurred by Crossroads in the enforcement of this Guarantee.

Signature _____ Print Name _____
Title _____ Date _____

Signature _____ Print Name _____
Title _____ Date _____

Request for Taxpayer Identification Number and Certification

Give Form to the
 requester. Do not
 send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)		
	Business name/disregarded entity name, if different from above		
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____		<input type="checkbox"/> Exempt payee
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)	
	City, state, and ZIP code		
List account number(s) here (optional)			

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends; you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here

Signature of U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for ...	THEN the payment is exempt for ...
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter-exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

- To reduce your risk:
- Protect your SSN,
 - Ensure your employer is protecting your SSN, and
 - Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. Grantor also must provide a Form W-9 to trustee of trust.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



Illinois Department of Revenue

RUT-7 Rolling Stock Certification

Retailers and Purchasers: Keep this certification in your books and records as proof of the exemption claimed

Step 1: Identify how this certification is being used

Mark the option that applies.

Purchases of motor vehicles, trailers, aircraft, watercraft, limousines, railway cars, and locomotives

1 Single purchase (one or multiple items) — I certify that this purchase qualifies for the rolling stock exemption.

Qualifying method election. (motor vehicles and trailers only)

Note: If you purchase multiple vehicles in this transaction and the same election will not be used on all vehicles, prepare a separate Form RUT-7 to identify which vehicles will use which method.

2 Qualifying method - Mark one option.

a Miles b Trips

Purchases of repair and replacement parts

3 Single purchase (one or multiple items) — Mark one option below.

a I certify that this purchase qualifies for the rolling stock exemption.

b I certify that _____ percent of this bulk purchase qualifies for the rolling stock exemption.

4 Blanket certification for this and future purchases — Mark one option below.

Note: Update this certification at least every 3 years.

a I certify that 100 percent of the purchases that I make from this seller qualify for the rolling stock exemption.

b I certify that _____ percent of the bulk purchases that I make from this seller qualify for the rolling stock exemption.

Step 2: Describe the purchase

Purchases of motor vehicles, trailers, aircraft, watercraft, limousines, railway cars, and locomotives

1 Year, make, and model _____
Identification no. _____

Purchases of repair and replacement parts

2 Description of items purchased _____

Step 3: Identify the buyer

1 Name _____

2 Address _____
Number and street or post office box City State ZIP Telephone number

3 yes no Is the buyer a lessor who will lease the item described in Step 2?
If yes, go to Step 4. If no, complete Line 4 below, then go to Step 5.

4 Certificate of authority number and date issued _____
Number Date issued

Step 4: If the buyer is a lessor, identify the lessee (If not, go to Step 5.)

1 Name _____

2 Address _____
Number and street or post office box City State ZIP Telephone number

3 Certificate of authority number and date issued _____
Number Date issued

Step 5: Buyer/lessor certification (Mark the appropriate statement.)

I certify that I am an interstate carrier for hire and that I will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

I certify that I am a lessor and that the lessee of the item purchased is an interstate carrier for hire who will use the purchased item as, or attached to, rolling stock to haul persons or commodities for hire in interstate commerce.

Under penalties of perjury, I state that I have examined this certification and, to the best of my knowledge, it is true, correct, and complete.

Buyer's signature _____ Date _____ Name of buyer (please print) _____



General Instructions

What is the purpose of Form RUT-7?

To claim the rolling stock exemption, you must complete Form RUT-7, Rolling Stock Certification.

Who may claim the exemption?

You must be recognized by a specific federal or state regulatory agency as an interstate carrier for hire and have received a certificate of authority to engage in interstate commerce. This does not apply to limousine operators.

When may a lessor claim the exemption?

If you are a purchaser who will be leasing the item you may claim the exemption if the

- lessee is recognized by a specific federal or state regulatory agency as an interstate carrier for hire and has received a certificate of authority to engage in interstate commerce; and
- lessee will use the item in a qualifying manner as described in these instructions; and
- lease is in effect or executed at the time of the purchase for use as rolling stock.

The tax exemption will last only as long as the lease remains in effect and the item is being used in a qualifying manner. When the item reverts to your use, you must pay Use Tax on the fair market value (not to exceed the purchase price) of the item directly to the Illinois Department of Revenue on or before the last day of the calendar month following the month in which the item reverts to the use of the lessor. To pay Use Tax, contact us at 217 782-3336 or 800 732-8866 and we will send you the proper form.

What qualifies for the exemption?

Certain items purchased or used by interstate carriers for hire to be used as rolling stock in interstate commerce qualify for the exemption. Items include:

- motor vehicles
- watercraft
- aircraft
- repair and replacement parts
- trailers
- railway cars
- limousines

Aircraft, watercraft, or rail carrier items (and repair and replacement parts): You must use these items for hire to carry persons or commodities in interstate commerce on a regular and frequent basis.

Second division motor vehicles, limousines, and trailers (and repair and replacement parts): If the CDF sales tax exemption is claimed, the items purchased are exempt only if the motor vehicle or trailer qualifies for the rolling stock exemption as shown below.

- A **motor vehicle (other than a limousine)** must have a gross vehicle weight rating of more than 16,000 pounds.
- A **motor vehicle, limousine, or trailer** must carry persons or property for hire in interstate commerce for either
 - more than 50 percent of its total **trips** in a 12-month period; or,
 - more than 50 percent of its total **miles** in a 12-month period.

The total trips or miles for which persons or property are carried for hire between points in Illinois may be used to qualify for the exemption if the journey or shipment originates or terminates outside Illinois.

You must identify which method will be used — trips or miles — at the time of purchase and document your choice on Form RUT-7. If you do not choose an option, you will be deemed to have chosen the miles method. You must use the motor vehicle or trailer in a qualifying manner under the chosen method for each consecutive 12-month period from the initial title or registration date, whichever is later. If you do not, the exemption will be revoked and applicable tax, penalties, and interest will be due.

If you make fleet purchases and will not use the same qualifying method, a separate Form RUT-7 must be completed for each vehicle or trailer since the election is on a per item basis. Keep a copy in your books and records to verify your election.

Note: To document each trailer's qualifying use, you may use documentation showing what qualifying motor vehicle or qualifying group of motor vehicles to which the trailer is dedicated. For more information, see Informational Bulletins FY 2005-01 and 2008-03, Rolling Stock Exemption Changes.

What does not qualify for the exemption?

It is not the type of item that determines if it qualifies for use as rolling stock, but how the item is used by an interstate carrier for hire. Only those items specifically used as rolling stock qualify for the exemption. For example, items do **not** qualify for use as rolling stock when they are used only

- to transport company officers, employees, customers or others not for hire (even if the persons cross state lines); or
- to transport property a business owns or is selling and delivering to customers (even if the items cross state lines); or
- as support vehicles when the vehicles do not haul persons or commodities for hire in interstate commerce.

When is the Form RUT-7 due?

Form RUT-7 is due at the time of the transaction. Keep a copy in your books and records to document the exemption.

Are there other returns that must be filed?

When the item qualifying as rolling stock

- is sold by an Illinois dealer, use Form ST-556, Sales Tax Transaction Return.
- is purchased from an out-of-state dealer, use Form RUT-25, Vehicle Use Tax Transaction Return.
- is purchased (or acquired by gift or transfer) from an individual or other private party,
 - and is a **motor vehicle** as defined by 625 ILCS 5/1-146 or **limousine** as defined by 625 ILCS 5/1-139.1 of the Illinois Vehicle Code, use Form RUT-50, Private Party Vehicle Tax Transaction.
 - and is an **aircraft or watercraft**, use Form RUT-75, Aircraft/Watercraft Use Tax Transaction Return.
- such as railway cars, locomotives, or repair and replacement parts is sold by a retailer, use Form ST-1, Sales and Use Tax Return.

Step-by-Step Instructions

Step 1— Lines 1-4: Mark the option that applies. Lines 3b and 4b may be used for bulk purchases only.

Note: Update blanket certificates executed for repair and replacement parts at least every three years.

Step 2— Line 1: If the purchase is a motor vehicle, trailer, aircraft, watercraft, limousine, railway car, or locomotive provide the year, make, and model. Provide the appropriate identification number for the item sold, such as a vehicle identification number (VIN) for motor vehicles, limousines, and trailers, a hull identification number (HIN) for watercraft, (N) number for aircraft, or other identification number for railway car and locomotive.

Line 2: If the purchase is a repair and replacement part, provide a description of the item.

Step 3 — Lines 1 and 2: Provide the requested information.

Line 3: If you are a lessor who will lease the item to an interstate carrier for hire who will use the item under lease as "qualifying" rolling stock in interstate commerce, check "yes," and go to Step 5. If not, complete Line 4, before going to Step 5.

Line 4: If you are an interstate carrier for hire, write your certificate of authority number and date issued.

Note: Limousines do not receive a certificate of authority number. Write "limousine" instead of the certificate of authority number.

Step 4 — Lines 1-3: Complete this information if you are a lessor who will lease an item to an interstate carrier for hire who will then use the item under lease as "qualifying" rolling stock in interstate commerce. The lease must have been in effect at the time of purchase.

Step 5 — If you are an interstate carrier for hire, check the statement on the left side. You must sign and date the certification and print the signed name.

If you are a lessor who will lease the item to a lessee who is an interstate carrier for hire and who then will use the item as "qualifying" rolling stock in interstate commerce, check the statement on the right side. You must sign and date the certification and print the signed name.



CRT-61 Certificate of Resale

Step 1: Identify the seller

1 Name CROSSROADS FORD TRUCK SALES

2 Business address 100 N HILL

SPRINGFIELD IL 62702
 City State Zip

Step 2: Identify the purchaser

3 Name _____

4 Business address _____

_____ IL _____
 City State Zip

5 Complete the information below. Check only one box.

- The purchaser is registered as a retailer with the Illinois Department of Revenue. _____
 Registration number
- The purchaser is registered as a reseller with the Illinois Department of Revenue. _____
 Resale number
- The purchaser is authorized to do business out-of-state and will resell and deliver property only to purchasers located outside the state of Illinois. See Line 5 instructions.

Step 3: Describe the property

6 Describe the property that is being purchased for resale or list the invoice number and the date of purchase.

Step 4: Complete for blanket certificates

- 7 Complete the information below. Check only one box.
- I am the identified purchaser, and I certify that all of the purchases that I make from this seller are for resale.
 - I am the identified purchaser, and I certify that the following percentage, _____ %, of all of the purchases that I make from this seller are for resale.

Step 5: Purchaser's signature

I certify that I am purchasing the property described in Step 3 from the stated seller for the purpose of resale.

Purchaser's signature _____

_____/_____/_____
 Date

Note: It is the seller's responsibility to verify that the purchaser's Illinois registration or Illinois resale number is valid and active.

General information

When is a Certificate of Resale required?

Generally, a Certificate of Resale is required for proof that no tax is due on any sale that is made tax-free as a sale for resale. The purchaser, at the seller's request, must provide the information that is needed to complete this certificate.

Who keeps the Certificate of Resale?

The seller must keep the certificate. We may request it as proof that no tax was due on the sale of the specified property. Do not mail the certificate to us.

Can other forms be used?

Yes. You can use other forms or statements in place of this certificate but whatever you use as proof that a sale was made for resale must contain

- the seller's name and address;
- the purchaser's name and address;
- a description of the property being purchased;
- a statement that the property is being purchased for resale;
- the purchaser's signature and date of signing; and
- either an Illinois registration number, an Illinois resale number, or a certification of resale to an out-of-state purchaser.

Note: A purchase order signed by the purchaser may be used as a Certificate of Resale if it contains all of the above required information.

When is a blanket certificate of resale used?

The purchaser may provide a blanket certificate of resale to any seller from whom all purchases made are sales for resale. A blanket certificate can also specify that a percentage of the purchases made from the identified seller will be for resale. In either instance, blanket certificates should be kept up-to-date. If a specified percentage changes, a new certificate should be provided. Otherwise, all certificates should be updated at least every three years.

Specific instructions

Step 1: Identify the seller

Lines 1 and 2 Write the seller's name and mailing address.

Step 2: Identify the purchaser

Lines 3 and 4 Write the purchaser's name and mailing address.

Line 5 Check the statement that applies to the purchaser's business, and provide any additional requested information.

Note: A statement by the purchaser that property will be sold for resale will not be accepted by the department without supporting evidence (e.g., proof of out-of-state registration).

Step 3: Describe the property

Line 6 On the lines provided, briefly describe the tangible personal property that was purchased for resale or list the invoice number and date of purchase.

Step 4: Complete for blanket certificates

Line 7 The purchaser must check the statement that applies, and provide any additional requested information.

Step 5: Purchaser's signature

The purchaser must sign and date the form.





Illinois Department of Revenue

ST-587 Equipment Exemption Certificate

Step 1: Identify the seller

The seller must keep this certificate.

Name CROSSROADS FORD TRUCK SALES

Phone (217) 528-0770

Address POST OFFICE BOX 6548

IBT no. 1506-0713

Number and street

Illinois business tax number

SPRINGFIELD IL 62702

City State ZIP

Step 2: Identify the purchaser (lessor)

Name _____

Phone _____

Address _____

Date of purchase _____

Number and street

Month Day Year

City State ZIP

Step 3: Identify the lessee

Name _____

Phone _____

Address _____

Number and street

City State ZIP

Step 4: Identify the equipment* you are purchasing (or leasing)

* Equipment includes machinery and repair/replacement parts

Type of equipment _____

Serial no. _____

Step 5: Identify how you will use this equipment. Check the appropriate box.

I state that this equipment will be used

- primarily in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease.
- primarily in production agriculture.
- primarily in graphic arts production.

Step 6: Sign below

Under penalties of perjury, I state that I have examined this certificate and, to the best of my knowledge, it is true, correct, and complete.

Purchaser's signature _____

Date _____

You may photocopy this form or you may request additional forms by visiting our web site at www.il.tax.com, by writing us, or by calling our Springfield office weekdays between 8 a.m. and 5 p.m. Our address and telephone number are below.

ILLINOIS DEPARTMENT OF REVENUE

PO BOX 19010

SPRINGFIELD IL 62794-9010

217 785-3707