

New Customer Instructions

To Establish a Net 30 Day Terms Customer Account

What we need from you:

- 1. A completed and signed Customer Credit Application.
- 2. A copy of your tax exemption certificate and a completed and signed sales tax exemption certificate that has been provided.
- 3. Fax the completed Customer Credit Application and a tax documents to: 888-635-7479.
- 4. If you have been in business for less than 3 years, it is required that you complete the Agreement of Guaranty provided in this catalog.

If you plan to use a credit card while your 30 day terms are being reviewed, please complete the Credit Card Authorization form.

What you can expect:

- 1. Image Star will fax an acknowledgement that we have received your completed Customer Credit Application. If the application is incomplete, the fax will highlight the areas that need to be completed.
- 2. Image Star will process the Customer Credit Application within 3-5 business days of receipt of a completed application, assuming your bank and trade references respond to our requests. If we are unable to obtain this information, we will contact you for assistance.
- 3. Your order will ship upon completion of the credit application process.
- 4. Requests for credit limits in excess of \$3,000 may require additional information. If more information is needed, we will contact you with the request. This process may take more than three days.

To Establish a Credit Card Customer Account

What we need from you:

- 1. A completed and signed Credit Card Authorization. Providing this information will allow us to properly set up your account and process future credit card orders expeditiously.
- 2. A signed copy of your resale certificate and completed and signed sales tax exemption certificate provided.
- 3. Fax the completed Credit Card Authorization and tax documents to: 888-635-7479.

What you can expect:

- 1. Image Star will fax an acknowledgement that we have received your completed Credit Card Authorization. If the authorization is incomplete, a fax will be sent to you highlighting the areas that need to be completed.
- 2. Your credit card order (for in-stock product) that has been authorized by the card issuer will ship the same day, if the process is complete prior to 5:30 PM Eastern Time.

www.imagestar.com



Payment Terms

- Upon credit approval, terms are net 30 days from the date of invoice. A credit line can be established by completing the Customer Credit Application.
- No shipments will be made to accounts that are fifteen (15) days past due or over their credit limit.
- VISA, MasterCard, and American Express Corporate Purchase cards are accepted at the TIME OF ORDER ONLY.
- Remittance address: Image Star, PO Box 93 Brattleboro, VT 05302-0093
- Image Star does not accept COD orders.

Freight Policy

- Orders will be billed based on UPS zone rates, plus a \$2.00 handling fee and an insurance fee of \$.35 per \$100 of order value. Orders under \$50.00 will be charged a small order fee of \$3.00.
- All orders over 150 pounds will ship ground service and be charged actual rates, plus handling and insurance.
- Any contracted freight programs only apply to the local warehouse closest to the ship to location
- All in stock orders entered and cleared by our credit department will ship same day as long as entered by cutoff times below:
- Middletown, CT: Ground orders: 5:45 PM EST; Next day & 2nd day air packages: 7:45PM EST
- Memphis, TN: Ground orders: 6:45 PM EST; Next day & 2nd day air packages: 7:45PM EST
- Fresno, CA: Ground orders & 2nd Day air packages: 7:45PM EST; Next day air packages: 6:45PM EST
- All customers drop shipping product into the states of California and/or Connecticut are required to have a valid resale certificate for those states on file. These documents are required to ensure that both Image Star and our customers remain in compliance with the State of CA and CT tax guidelines. All customers without a CA or CT resale certificate that are drop shipping orders into these specific states, must apply for the applicable state resale certificate. In the event that the customer ships into these states but chooses not to obtain a resale certificate, the state sales tax will be applied to the order.

Address Corrections

- Any orders requiring an address change by UPS will be charged \$12.50 whether or not the customer requests the correction.
- Orders can only be shipped to physical addresses. Any orders shipped to a P.O. Box will incur a \$12.50 address correction charge.

Order Cancellations

 Orders are processed immediately to ship the same day. Because of this, changes cannot be made and orders cannot be cancelled. If an order ships that you want to cancel, send the package back to Image Star with the Return Authorization form included. Please do not refuse the package. Any package turned away will receive a \$12.50 refusal fee. This fee will also be charged to packages with address information missing from the label.

Product Returns

- Credit will not be given until the product in question has been received back by Image Star.
- All returns must be sent back freight prepaid, unless a prepaid label is provided.
- Any returns that are sent back freight collect will be refused.
- Short shipments and wrong item shipments must be reported to Image Star within 5 days of receipt.
- Requests for returns resulting from Image Star errors must be made within 5 days of receipt.
- All orders placed for non-stocking items cannot be refused, cancelled, or returned.
- If product is returned without an approved Return Authorization, product is returned that was not purchased from Image Star, or empty cartridges are returned, you will be notified and have one week to respond or product will be disposed of and no credits will be issued. You may also request the product is shipped back to you at your expense (\$10).
- Return Authorization will expire 30 days from the issue date.



Credits are given in the form of a credit memo to the original account. The account must be active and transfer of
credit is not permitted.

Non-Defective Product Returns

- All stocking, non-defective returns will be subject to a 15% restocking fee after 30 days, a 20% restocking fee after 60 days and is non-returnable after 90 days. There is no restocking fee if requested within 30 days of the order.
- Any non-defective return received that is not 100% resalable (with all original packaging, all parts, instructions, and labels) will be returned to you at your expense. Please do not write the Return Authorization number or stick labels on the original packaging, as that will make it non-resalable.
- All non-defective non-stocking items are non-returnable.
- All Compatible (Hyperion and Premium) returns outside of 90 days are non-returnable and considered overstock. Buy back of overstock items is at the discretion of management.

Products Damaged In Transit

• To receive a credit for product damaged in transit, the product must be signed for as damaged and the damage must be reported to Image Star within 5 days of receipt of the product. The product must be returned in its original exterior carton. If the preceding conditions are not met a credit cannot be issued.

Defective Product Returns

- All claims of defective OEM product must be made within 90 days of invoice date and will be available for a replacement only, except for the manufacturers listed under the manufacturer exception section below.
- You must provide the serial number on the cartridge, product name, model number and a description of the issue on all returns.
- All OEM defective products must be sent returned freight prepaid.
- All defective returns will be inspected and toner cartridges will be weighed. Product that is found to be non-defective or used will not be credited. Such product will be returned to you at your expense.

As determined by the industry and our manufacturers, please note these exceptions to our return policy:

- Bulk diskettes cannot be returned. All sales are final.
- All bottled copier, fax, printer supplies including toner, developer and fuser supplies are checked and in saleable condition before shipping and therefore are not returnable. All sales of these items are final
- All returns must be in the same unit of measure in which they are purchased.
- Image Star will not be accepting any returns on the following manufacturers. If you have a defective claim, you will need to contact the manufacturer directly. In some cases, the end user will need to provide documentation.
 - o Canon 800-423-2366
 - Hewlett Packard 800-334-5144
 - Panasonic 800-HELP-FAX
 - o Ricoh 800-882-4858
 - o Sharp 800-237-4277
 - Xerox 800-835-6100 dial1

Published Information

• Image Star reserves the right to update prices, product specifications, and policies without prior notice.



Credit Card Authorization

Ordering Company	Information				
Company Name					
D/B/A					
Company Billing Address					
Card Holder Phone #					
Card Holder Fax #					
Email Invoices To					
Credit Card Informa	ation				
Master Card	Visa American Express				
MasterCard	VISA EXPRESE ID CODE (AMEX only)				
Credit Card #	Exp. Date				
Name on Card ()	Required)				
Credit Card Bill	ing Address				
(if different from company bi					
0.111.11.014.4					
Card Holder Signatı	By signing this application I agree that all information provi and that I fully understand Image Star's terms and conditi				
For y	our convenience, Image Star will use this authorization				
to charge your credit card for any future purchases.					
Call to order from 8:00 am to 8:00 pm Eastern Time					
P	hone: 888.632.5515 Fax: 888.635.7479				
W	ww.imagestar.com				

UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller:	
Address:	
I certify that: Name of Firm (Buyer): Address:	

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service¹ to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of Business: ____

General description of tangible property or taxable services to be purchased from the seller:

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
_1		MO^{16}	
R		NE ¹⁷	
Z^2		NV	
A ³		NJ	
\mathbf{D}^4		NM ^{4,18}	
-5		NC^{19}	
-6		ND	
7		OH^{20}	
A^8		OK^{21}	
4,9		PA^{22}	
		RI ²³	
4,10		SC	
		SD^{24}	
5		TN	
Z ¹¹		TX^{25}	
E^{12}		UT	
O^{13}		VT	
14		WA ²⁶	
N ¹⁵		WI^{27}	

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be a part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature:

(Owner, Partner or Corporate Officer)

Title: _____

Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFCATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as a ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

Notes:

- 2. Arizona: This certificate may be used only when making <u>purchases</u> of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
- 3. California: A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
 - B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.
 - C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.
 - D. A valid resale certificate is effective until the issuer revokes the certificate.
- 4. The state of Colorado, Hawaii, Illinois, and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
- 5 Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and an regulations and administrative pronouncements pertaining to resale certificates.
- 6. District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
- 7. Florida: The Department will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate-Multijurisdiction. However, the use of this uniform certificate must be used in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of rule SUT FAC 12A-1.039..
- 8. Georgia: the purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.

^{1.} Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.

- 9. Hawaii allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
- 10. Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent ease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine if the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

- 11. Kentucky: 1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
 - 2. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
 - 3. The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
- 12. Maine does not have an exemption on sales of property for subsequent lease or rental.
- 13. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland registration, exemption and direct pay numbers may be verified on the website of the Comptroller of the Treasury at <u>www.marylandtaxes.com</u>.
- 14 Michigan: Effective for a period of three years unless a lesser period is mutually agreed t and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
- 15. Minnesota: A. Does not allow a resale certificate for purchases of taxable services for resale in most situations.B. Allows an exemption for items used only once during production and not used again.
- 16. Missouri: A. Purchases who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.
 - B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
- 17. Nebraska: A blanket certificate is valid 3 years from the date of issuance.
- 18. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale tangible personal property provided:
 - a) this certificate was not issued by the State of New Mexico;
 - b) the buyer is not required to be registered in New Mexico; and
 - c) the buyer is purchasing tangible personal property for resale or incorporations as an ingredient or component part into a manufactured product.

- 19. North Carolina: This certificate is not valid as an exemption certificate or if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.
- 20. Ohio: A. The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
 - B. In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
- 21. Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other tow requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-:65-7-6 is:
 - A) Sales tax permit information may consist of:
 - (i) A copy of the purchaser's sales tax permit; or
 - (ii) In lieu of a copy of the permit, obtain the following:
 - (I) Sales tax permit number; and
 - (II) The name and address of the purchaser;
 - B) A statement that the purchaser is engaged in the business of reselling the articles purchased;
 - C) A statement that the articles purchased are purchased for resale;
 - D) The signature of the purchaser or a person authorized to legally bind the purchaser; and
 - E) Certification on the face of the invoice, bill or sales slip or on separate letter that said purchaser is engaged in reselling the articles purchased.

Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.

- 22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.
- 23. Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.
- 24. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
 - (1) The service is purchased for or on behalf of a current customer;
 - (2) The purchaser of the service does not use the service in any manner; and
 - (3) The service is delivered or resold to the customer without any alteration or change.
- 25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
- 26. Washington: Resale certificates will be replaced by reseller permits issued by Department of Revenue, effective January 1, 2010.
- 27. Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.
- ---- Should your state not be listed on the Multi-Jurisdiction form, you will need to send us a physical copy of your state resale certificate.



Customer Survey

We want to serve you the best we can.

Please complete this quick survey so that we may learn more about your company.

Company Name:	Account #:	
Your Name:	Email:	
Address:	Phone:	
	Fax:	
City:	State:	Zip:
How did you h	ear about us?	
Wholesale	Remanufacturer Trader/Surplus Service/Mair Retail Store Print Shop B2B Sales Othe	
\$10,000 - \$49,9	annual supply sales? 99 \$50,000 - \$99,000 \$100,000 - \$199,999 000,000 \$2,000,000 - \$1,000,000 \$2,000,000+	
If yes, approxi	mpatible supplies? Y N N mately how many compatible cartridges do you sell por - 100 101 - 200 201 - 300 301 - 500	
Do you Rema	nufacture In-House?	
	with any manufacturers? Y N N	
	wholesalers? luct le Product	
Do you stock p	Only Dropship Doth, Mostly Stock Doth, Mo	ostly Dropship
-	t Confirmations imagestar.com Account Private	

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