



Drilling Specialties Company
P. O. Box 4910 / The Woodlands, Texas 77387-4910
10001 Six Pines Dr., 3rd floor / The Woodlands, Texas 77380

NEW CUSTOMER PROFILE AND INFORMATION PACKET

Drilling Specialties Company looks forward to supplying you with our products.

We request your assistance in furnishing information about your company and any applicable **tax exemptions**. This information is required to avoid delays in processing your orders. Forms included are:

CUSTOMER PROFILE:

The "Customer Profile Information" form must be completed and returned in order to allow our customer service department to properly handle incoming orders. If you have special delivery or equipment needs please include this information.

CREDIT APPLICATION:

1. Complete the top portion of the Application Form with your Company Information.
2. You must complete the Bank Reference portion of the form or attach the information.
3. You must complete the Trade Reference portion of the form or attach the information.
4. An Authorized Officer MUST sign form. **We cannot check your Bank References without an "Authorized" signature.**

MULTI-STATE TAX EXEMPTION CERTIFICATE (FOR STATE EXEMPTIONS):

Chevron Phillips Chemical Company LP has a business presence in every state. We are subject to unannounced Sales Tax Audits at any time, and must be able to show evidence of Taxes collected or Exemptions. If you plan to process payments as tax exempt, we must have a signed tax exemption on file. Please note that we cannot process your order without charging tax unless the necessary tax exemption forms have been submitted.

1. Please use the multi-state exemption form and select the states appropriate for you business.

SUBMIT COMPLETE PACKET IN ITS ENTIRETY WITH ATTACHED EXEMPTIONS VIA EMAIL (HQRADSCOCSRS@CPCHEM.COM) OR FAX (832-813-4946)

Thank you for assisting with this information. Please feel free to contact us if you have any questions.

Phone: 800-423-3985
Fax: 832-813-4946
Email: hgradscocsrs@cpchem.com

Sincerely,

Drilling Specialties Customer Service



A DIVISION OF CHEVRON PHILLIPS
CHEMICAL COMPANY LP

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CHEVRON PHILLIPS CHEMICAL COMPANY CUSTOMER PROFILE

SOLD TO INFORMATION

Company Name: _____
Address: _____
City, State, Zip _____
Country: _____
Contact Name: _____
Contact Title: _____
Phone and Fax: _____
Email _____
Payment Method: ACH/Wire Transfer: _____ Check _____

BILL TO INFORMATION (if invoice remittance address is different from sold to)

Company Name: _____
Address: _____
City, State, Zip _____
Country: _____
Contact Name: _____
Contact Title: _____
Phone and Fax: _____
Email _____

SHIP TO INFORMATION (if ship-to company name is different form sold to please list as C/O)

Sold to Name: _____
Ship to Name: _____
Address: _____
City, State, Zip _____
Country: _____
Contact Name: _____
Contact Title: _____
Phone and Fax: _____
Email _____

DOMUMENTATION REQUIREMENTS (please specify preferred electronics method of receipt)

Order Acknowledgment Fax email Email address: _____
Certificate of Analysis Fax email Email address: _____
Bill Of Lading Fax email Email address: _____
Invoice Fax email Email address: _____

ADDITIONAL INFORMATION

Sales Representative: _____
Products: _____
Special Instructions: _____

INTERNAL USE ONLY

Pay Terms: _____ Inco-terms: _____ Fed Tax: Yes No State Tax: Yes No
Sold To Number: _____
Ship To Number: _____
Bill To Number: _____



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- TERMS AND CONDITIONS OF SALE ("Contract") with Chevron Phillips Chemical Company LP, ("Seller")
1. Unless otherwise specified on the face hereof, all prices for goods covered hereunder (the "Goods") are on an F.O.B. shipping point basis. Delivery occurs, and title and risk of loss to the Goods passes, from Seller to Buyer at the shipping point. Prices are those contained in Seller's price list in effect at the Date of Sales Order Acceptance on the face hereof. Freight will be prepaid and allowed only upon express agreement of the parties. Where freight is not allowed, the amount will be added to the net amount of the invoice or will be charged separately. Buyer agrees to reimburse Seller for all taxes, excises or other charges that Seller may be required to pay to any government (federal, state, or local) upon the sale, production or delivery of the Goods. Buyer hereby (i) agrees to comply with U.S. export control and economic sanctions laws and will not export, re-export or otherwise transfer the Goods, or any technical information disclosed to Buyer concerning the Goods, in violation of these laws, and (ii) covenants that these Goods are not specifically intended for shipment to, transshipment through, or incorporation into products to be shipped to Iran, Sudan, or Cuba, the governments of those respective countries, or to entities established under the laws of those countries.
 2. All Goods are payable in U.S. currency at the address designated in writing by Seller. Seller's credit terms require payment of each invoice to be received by the applicable due date or a delinquency charge may be imposed on the unpaid amount.
 3. Seller will use commercially reasonable efforts to ship within time indicated, and Buyer agrees that no claim will be made for delays in shipment where Buyer, upon receipt of the Goods accepts them. In the event Buyer fails to unload and release to the carrier any railroad car furnished or arranged by Seller within seven (7) days, Buyer agrees to any detention charges in accordance with Seller's policy in effect at the time. On any rejection of the Goods by reason of delay in shipment, Buyer's exclusive remedy is limited to rejection and return of the Goods and a refund of purchase price.
 4. Buyer will examine the goods promptly upon receipt of each shipment and notify Seller of any off-specification goods, shortfall in delivery, or non-receipt of goods. Seller will not be responsible for any variation in quality or quantity unless Buyer gives Seller written notice of a claim of such variation within 100 days after receipt of the shipment or, in the case of non-delivery, from the date fixed for delivery. Buyer's failure to give notice of any such claim will constitute an unqualified acceptance of the goods and a waiver by Buyer of all claims with respect thereto. All claims relating to transportation of the Goods must be made directly to the carrier. Goods will not be accepted for return without first obtaining the prior written authorization of Seller.
 5. Notwithstanding anything to the contrary herein (or on the face here of), Seller has the right to require cash in advance before making shipment. If Buyer fails to fulfill any terms of any order, purchase or payment, or Seller has reasonable doubt, in its sole discretion, of the ability of Buyer to make payments when due, Seller may, at its option either defer any further shipments on any order until such default is made good or treat such default as a final refusal to accept any further shipments on any order and effect cancellation. Seller, however, has the right, even on such cancellation, to require payment for Goods manufactured pursuant to the order.
 6. Seller warrants that the Goods to be delivered to Buyer, the Goods will meet Seller's specifications in all material respects and will be free from defects in material and workmanship. Seller further warrants that it will convey good title to the Goods to Buyer. THE FOREGOING WARRANTIES ARE EXCLUSIVE, AND SELLER DOES NOT MAKE, AND EXPRESSLY DISCLAIMS, AND BUYER EXPRESSLY WAIVES, ANY OTHER WARRANTIES, INCLUDING WARRANTIES OF MERCHANTABILITY, NONINFRINGEMENT OR FITNESS FOR A PARTICULAR PURPOSE, REGARDLESS OF WHETHER ORAL OR WRITTEN, EXPRESS OR IMPLIED, OR ALLEGEDLY ARISING FROM ANY USAGE OR FROM ANY COURSE OF DEALING.
 7. Buyer agrees to indemnify, defend, hold harmless, release and forever discharge Seller, its agents, servants and/or employees, from and against any and all claims, demands, damages, liabilities, suits, attachments, judgments, losses, penalties, fines, settlements and/or expenses, including attorneys fees incident thereto, for personal injury (including illness or disease) to or death of any person (including employees of Buyer) or for damage to or destruction of any property, resulting directly or indirectly from any and all wrongful or negligent acts or omissions of Buyer in its acts or omissions performed under this Contract, including the transportation of any and all Goods (by railcars, trucks or otherwise) under this Contract. On behalf of Seller, and its agents, servants and/or employees, and in their name, Buyer will handle and/or defend, at its sole expense, any claim or litigation in connection with this Contract. SELLERS TOTAL LIABILITY ARISING FROM THIS CONTRACT FOR ANY CLAIMS OF ANY NATURE WHETHER BASED IN CONTRACT, TORT (INCLUDING NEGLIGENCE), INDEMNITY, CONTRIBUTION, STRICT LIABILITY OR OTHERWISE, WILL NOT EXCEED THE PURCHASE PRICE OF THE PORTION OF THE GOODS RELATED TO THE CLAIM. THIS CONSTITUTES SELLERS MAXIMUM LIABILITY, EVEN IF THE GOODS HAVE BEEN PLACED BY AN END-USER OR USED IN OTHER PROJECTS. IN NO EVENT WILL SELLER BE LIABLE TO BUYER FOR ANY LOST PROFITS OR ANY INDIRECT, CONSEQUENTIAL, SPECIAL, CONTINGENT, EXEMPLARY OR PUNITIVE DAMAGES INCURRED BY BUYER.
 8. Neither party will be in breach of its obligations hereunder to the extent that performance is prevented or delayed as a result of any of the following contingencies: (i) any cause beyond the reasonable control of the party concerned; (ii) labor disturbance, whether or not involving the employees of the party concerned or otherwise, and whether or not the disturbance could be settled by the demand of a labor group; (iii) any act of a person purporting to act on behalf of any government or governmental department or agency (including but not limited to EPA and OSHA); or (iv) shortage in raw material, transportation, power, manufacturing capacity, etc., from a party's then-contemplated source of supply. Performance will be excused as provided above even though the occurrence of the contingency in question may have been foreseen or foreseeable at the time of contracting or may subsequently become foreseeable. Notwithstanding anything contained in this Acknowledgment to the contrary, whenever (in the sole but reasonable judgment of Seller's) actual performance is made substantially more expensive by a contingency or (ii) Seller is unable to acquire from its then contemplated source of supply, on terms it deems reasonable, any material necessary for the manufacture of Goods, Seller may (aa) reduce or stop deliveries of the Goods and apportion as provided above and/or (bb) continue deliveries and immediately increase prices. If Seller increases the price of the Goods under this Section, Buyer need not purchase the Goods at the increased price. Quantities not purchased or sold due to the provisions of this Section need not be made up later. If any law, regulation, or other governmental action requires Seller to reduce any price in effect under this Contract or prevents Seller from increasing any price to the extent it wishes pursuant to its rights under this Contract, Seller may cancel the affected quantities of Goods from this Contract. Nothing in this Section will excuse Buyer from its obligations to make payments when due.
 9. This Contract is governed as to all matters whatsoever, whether of validity, interpretation, obligation, or otherwise, exclusively by the laws of the State of Texas without regard to any principles regarding conflicts of law. Any action commenced regarding this Contract or the Goods must be brought in the state or federal courts of Montgomery or Harris County, Texas.
 10. Seller's acceptance of Buyer's order is expressly made conditional on Buyer's assent to the terms and conditions set forth herein, notwithstanding the provisions contained in any purchase order, acknowledgment, acceptance or other document of Buyer. The terms and conditions contained in this Acknowledgment constitute the entire Contract of sale and purchase of the Goods and may not be amended or otherwise altered, except by written instrument signed by the parties. In the event the terms in this Contract conflict with any competitive writing, the terms of this Contract govern. Notwithstanding any terms and conditions that may be contained in any purchase order, acknowledgment, acceptance, or other form of Buyer, and notwithstanding Seller's manufacture and delivery of the Goods, each delivery of Goods is deemed to be only on the terms and conditions contained in this Acknowledgment except as they may be amended or otherwise altered in accordance with the preceding sentence.
 11. Notwithstanding any of the other indemnities or releases contained in this Contract, Buyer will indemnify, defend and hold Seller, its parents, subsidiaries, affiliates, partners, co-venturers, and their respective directors, officers, employees and agents, harmless from and against any and all claims, demands, costs and expenses (including without limitation court costs, litigation expenses, and attorneys fees) for infringement of any patent, copyright, or trademarks as a result of Buyer's, its subcontractors or agents use of any patented Goods or copyrighted processes, compositions, machines or articles of manufacture; provided, that any indemnified party has the right to be represented by its own counsel and to participate in the defense of any action relating to the infringement in which the indemnified party may be a defendant.
 12. Determination of the Goods' suitability for use by Buyer and the Buyer's responsibility for any hazards associated with the Goods and Seller shall have no responsibility in connection therewith. Buyer acknowledges that it is familiar with proper procedures for the safe handling and use of the Goods, and that there may be hazards associated with the use of the Goods, and that it will take all steps necessary to warn and/or inform its employees, contractors, agents and customers of the procedures and hazards. BUYER AGREES TO INDEMNIFY SELLER FROM ANY CLAIM OR LIABILITY WHATSOEVER STEMMING FROM, OR RELATED TO, BUYERS FAILURE TO WARN OR EMPLOY PROPER PROCEDURES, OR OTHERWISE TO COMPLY WITH THIS SECTION.
 13. ANY TECHNICAL ADVICE OR ASSISTANCE FURNISHED BY SELLER TO BUYER WITH RESPECT TO THE SELECTION OR USE OF THE GOODS DELIVERED TO BUYER HEREUNDER WILL BE GIVEN AND ACCEPTED BY BUYER AT BUYER'S SOLE RISK, AND SELLER WILL HAVE NO LIABILITY WHATSOEVER FOR THE USE OF, OR RESULTS OBTAINED FROM, SUCH ADVICE OR ASSISTANCE.
 14. BUYER SHALL COMPLY WITH ALL FEDERAL, STATE OR LOCAL LAWS, ORDINANCES, RULES AND REGULATIONS APPLICABLE TO ITS PERFORMANCE UNDER THIS ORDER, INCLUDING WITHOUT LIMITATION, ALL U.S. EXPORT CONTROL AND U.S. ECONOMIC SANCTIONS LAWS, AND SHALL INDEMNIFY CPHEM AGAINST ANY LIABILITY BY REASON OF SELLER'S FAILURE TO SO COMPLY.



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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 5 - 7. 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: **Chevron Phillips Chemical Company LP**
Address: **10001 Six Pines Drive, The Woodlands Texas 77380**

Please Fax To: (832) 813-4946

I certify that:

Name of Firm (Buyer): _____
Address _____

is engaged as a registered

- Wholesaler
- Retailer
- Manufacturer
- Seller (California)
- Lessor (see notes on pages 5-7)
- Other (Specify) _____

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 service 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
AL		MO	
AR		NE	
AZ		NV	
CA		NJ	
CO		NM	
CT		NC	
DC		ND	
FL		OH	
GA		OK	
HI		PA	
ID		RI	
IL		SC	
IA		SD	
KS		TN	
KY		TX	
ME		UT	
MD		VT	
MI		WA	
MN		WI	

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: _____

Title: _____

Date: _____



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INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

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 an 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, lesser, buyer, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

Notes:

- 1 The states 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.
- 2 Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
- 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 Certificates).
 - 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 Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. Stat. §§12-410(5) and 12-411(14) and any regulations and administrative pronouncements pertaining to resale certificates.
- 5 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.
- 6 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.
- 7 Hawaii allows this certificate to be used to claim a lower general excise tax rate rather than an exemption. If the lower rate 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.
- 8 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 lease 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.



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- 9 Maine does not have an exemption on sales of property for subsequent lease or rental.
- 10 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".
- 11 Michigan: Effective for a period of three years unless a lesser period is mutually agreed to and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
- 12 Minnesota: A. Does not allow a resale exemption 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.
- 13 Missouri: A. Purchasers who improperly purchase property or services sales tax free using this certificate may be required to pay he 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.
- 14 Nebraska: A blanket certificate is valid 3 years from the date of issuance.
- 15 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 of 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 incorporation as an ingredient or component part into a manufactured product.
- 16 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 documentation" which is one of the three requirements, which must be met prior to the vendor being relieved of liability. The other two 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.
- 17 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.
- 18 South Dakota: Services that 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 considered 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.
- 19 Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.
- 20 Washington: A. Blanket resale certificates must be renewed at intervals not to exceed four years;
B. This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
C. Buyer acknowledges that the misuse of the resale privilege claimed on the certificate is subject to the legally prescribed penalty of fifty percent of the tax due, in addition to the tax, interest, and any other penalties imposed by law.



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21. 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.
22. Arizona: This certificate is not valid as an exemption certificate. This certificate is for use when making sales of tangible personal property for resale in the ordinary course of business, pursuant to A.R.S. §42-1328, Burden of proving sale not at retail.
23. Florida: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Florida sales and use tax registration number. A purchaser cannot extend this certificate to sellers for transactions occurring prior to the date of the purchaser's registration in Florida. The effective date of the purchaser's registration in Florida must be noted on the face of the certificate.
24. 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.
25. 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.
26. 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.
27. Pennsylvania: This certificate is not valid 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.