

New Application Check List

- Account App / Credit App
- Uniform Sales &
Use Tax Certificate - Multijurisdictional
- Terms & Agreements / Personal Guaranty
- Copy of Owner's Driver's License
- Copy of State Tax Exempt I.D./Certificate
- Copy of Business License

Complete the check list and return the 6 documents to:

Toll Free Fax: (866) 426-8989

or

E-mail: info@pkbeauty.com

ATTENTION : _____



PK INTERNATIONAL, INC.

CHICAGO 5445 N. Elston Ave. Chicago, IL 60630 - 1456

Tel: 1-773-282-8080

Toll Free Tel: 1-800-882-6688

Fax: 1-773-282-8181

Toll Free Fax: 1-866-426-8989

www.pkbeauty.com

PKNY INTERNATIONAL, INC.

NEW JERSEY 1 Caesar Place Moonachie, NJ 07074-1702

Tel: 1-201-939-PKNY(7569) Toll Free Tel: 1-855-345-PKNY(7569)

Fax: 1-201-939-4848

Toll Free Fax: 1-855-345-0070

www.pkbeauty.com

Account Application

(This section must be filled out in full)

Company Information

Owner's Information

Company Name:	Owner Name:
Company Address:	Home Address:
City: State: Zip:	City: State: Zip:
Company Ph #:	Cell Ph #:
Company Fax #:	Home Ph #:
Year Established:	E-mail Address:

Credit Application

(Fill out only if you will require credit terms)

Trade References

(The following is a list of who your company is currently doing business with)

Company Name:	Phone #:
Contact Person:	Fax #:

Company Name:	Phone #:
Contact Person:	Fax #:

Company Name:	Phone #:
Contact Person:	Fax #:



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PK INTERNATIONAL, Inc.

Terms and Agreements

1. Warranty: PK International, Inc (hereafter "PK"), its website, its catalogs, and the materials and products on them are provided "as is" and without warranties of any kind, whether express or implied of merchantability; fitness for a particular purpose or otherwise, which extend beyond the manufacturer's description on the label of each product.
2. Limitation of Liability: PK shall not be liable for any special or consequential damages that result from the use of, or the inability to use, the materials on their website or their catalog or the performance of the products, even if PK has been advised of the possibility of such damages.
3. Quantity: We reserve the right to limit order quantities.
4. Past Due Account: Payment not made within the terms stated on the invoice are subject to finance charges at the rate of 1.5% per month or fraction thereof from due date. Should any part of the indebtedness evidenced hereby be collected by law or through an attorney-at-law, the holder shall be entitled to collect all attorneys' fees and all costs of collection.
5. Claims: Must be made within 3 days of delivery. You must notify customer service immediately upon receipt
6. Returned Checks: Any returned checks will incur a \$50.00 service charge
7. Pricing: In the event that PK mistakenly listed at an incorrect price, PK reserves the right to refuse or cancel any orders placed for product listed at the incorrect price. PK reserves the right to refuse or cancel any such orders whether or not the order has been confirmed and your credit card charged. If your credit card has already been charged for the purchase and your order is cancelled, PK shall issue a credit to your credit card account in the amount of the incorrect price.
8. Merchandise Content: PK attempts to be accurate in its product descriptions. However, PK does not warrant that product descriptions or other content is accurate, complete, reliable, current, or error-free. If you find a product not as described, your sole remedy is to return it unused.
9. Export Policy: You acknowledge that the purchased goods are subject to the customs and export control laws and regulations of the United States of America and may also be subject to the customs and export laws and regulations of the country in which the products are received.
10. Indemnification: You agree to indemnify, defend, and hold harmless PK, its officers, directors, employees, agents, licensors and suppliers from and against all losses, expenses, damages and costs, including reasonable attorneys' fees, resulting from any violation of these terms and conditions or any activity related to your account (including negligent or wrongful conduct) by you or any other person accessing account.

I agree to the above terms and agreements

Name: _____ Signature: _____ Date: _____

Personal Guaranty

I, _____ [Owner, insert your full name](hereafter "Guarantor") for and in consideration of PK International, Inc (hereafter "PK") extending credit at my request to _____ [insert your company name] (hereafter "Purchaser") hereby personally and unconditionally guarantee and promise to pay PK any obligations of Purchaser and I hereby agree to bind myself to pay PK on demand any sum which may become due to PK, whenever Purchaser shall fail to pay the same. This Personal Guaranty guarantees all extensions of credit including, but not limited to, increases to the credit limit of the Purchaser, and is not given in association with any one particular grant of credit or credit application. "Obligations" include but are not limited to all extensions of credit to Purchaser, all transactions between Purchaser and PK, the invoiced cost of products and services sold to Purchaser by PK, and any other amounts, charges, expenses, interest, fees, costs owed by Purchaser to PK. I will reimburse PK for all expenses incurred by it in the collection, enforcement or attempted enforcement of any of its rights hereunder against Purchaser or Guarantor including, but not limited to, 33.33% attorney fees and costs and collection agent fees and expenses. I subordinate any obligations that Purchaser may have to me to the obligations of Purchaser owed to PK. I agree to so pay and perform without requiring PK to exercise, pursue or enforce any right or remedy PK has against Purchaser, any co-guarantor, or any other party.

I acknowledge that all payments due hereunder are required to be made to PK at PK's address in Chicago, Illinois, and that an appropriate forum for litigation with respect to the enforcement of this Personal Guaranty shall be in a court of competent jurisdiction in Chicago, Illinois. Notwithstanding the place of residence of Guarantor or the place of execution of this Personal Guaranty, the laws of the State of Illinois shall control the construction, interpretation and enforcement of this Personal Guaranty and all matters related to this Personal Guaranty, without application or reference to conflict of law's provisions.

This Personal Guaranty is a general, continuing, absolute, unconditional and irrevocable guarantee of payment and not of collection, and is an indemnity for such obligations of Purchaser, enforceable by PK, its successors and assigns, and is binding upon Guarantor and Guarantor's heirs and assigns and shall inure to the benefit of PK's successors and assigns. The liability of Guarantor is primary, direct, unconditional and independent of the obligations of Purchaser. All of PK's rights and remedies hereunder are cumulative and not alternative. Each party hereby waives trial by jury in any action, proceeding, claim, or counterclaim brought by either party in connection with any matter arising out of or in any way connected with this personal guaranty or the relationship of PK and guarantor hereunder. It is understood by Guarantor that any defaults, failure to pay when due or credit experience on the part of Guarantor may be reported by PK to a consumer credit reporting agency.

Guarantor's name (owner) : _____ Signature: _____ Date: _____

Soc. Sec #: _____ Driver's License #: _____

Address: _____ City / State / Zip: _____

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: _____

is engaged as a registered

- Wholesaler
- Retailer
- Manufacturer
- Seller (California)
- Lessor (see notes on pages 2-4)
- 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 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
AL ¹	_____	MO ¹⁶	_____
AR	_____	NE ¹⁷	_____
AZ ²	_____	NV	_____
CA ³	_____	NJ	_____
CO ⁴	_____	NM ^{4,18}	_____
CT ⁵	_____	NC ¹⁹	_____
DC ⁶	_____	ND	_____
FL ⁷	_____	OH ²⁰	_____
GA ⁸	_____	OK ²¹	_____
HI ^{4,9}	_____	PA ²²	_____
ID	_____	RI ²³	_____
IL ^{4,10}	_____	SC	_____
IA	_____	SD ²⁴	_____
KS	_____	TN	_____
KY ¹¹	_____	TX ²⁵	_____
ME ¹²	_____	UT	_____
MD ¹³	_____	VT	_____
MI ¹⁴	_____	WA ²⁶	_____
MN 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 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 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:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. Arizona: This certificate may be used only when making purchases 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.

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 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.

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 www.marylandtaxes.com.
14. 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.
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 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.
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.