

**MANUFACTURERS' CERTIFICATE**  
(SEE INSTRUCTIONS ON REVERSE SIDE)

**PART I — TO BE EXECUTED BY MANUFACTURERS IN CONNECTION WITH PURCHASES OF MILL MACHINERY AND MILL MACHINERY PARTS AND ACCESSORIES.**

VENDOR \_\_\_\_\_

\_\_\_\_\_  
(ADDRESS OF VENDOR)

Pursuant to the authority granted under North Carolina General Statute 105-264, the Secretary of Revenue authorizes the use of this certificate.

The undersigned manufacturer hereby certifies that the tangible personal property purchased pursuant to this certificate and identified hereon by said manufacturer is being purchased for use as mill machinery or machinery parts and accessories to which the 1% rate of State tax, maximum \$80.00 per article is applicable as provided by statute. If it is determined that the tangible personal property is subsequently used in a manner that renders it subject to the 4% State tax and any applicable local rate of tax, the undersigned manufacturer (purchaser) agrees to assume liability for the additional tax, plus interest and any applicable penalties, and will remit payment thereof directly to the North Carolina Department of Revenue.

\_\_\_\_\_  
(DESCRIPTION OF PROPERTY PURCHASED)

\_\_\_\_\_  
(Purchase order or contract number. If not available, attach itemized list of property.)

\_\_\_\_\_  
(DATE)

PURCHASER \_\_\_\_\_

\_\_\_\_\_  
(ADDRESS OF PURCHASER)

\_\_\_\_\_  
(SIGNATURE OF PURCHASER OR AUTHORIZED AGENT-TITLE)

**PART II — TO BE EXECUTED BY MANUFACTURERS IN CONNECTION WITH PURCHASES OF ITEMS THAT WILL ENTER INTO OR BECOME AN INGREDIENT OR COMPONENT PART OF THEIR MANUFACTURED PRODUCTS.**

VENDOR \_\_\_\_\_

\_\_\_\_\_  
(ADDRESS OF VENDOR)

Pursuant to the authority granted under North Carolina General Statute 105-264, the Secretary of Revenue authorizes the use of this certificate.

The undersigned manufacturer hereby certifies that the tangible personal property purchased pursuant to this certificate will enter into or become an ingredient or component part of the purchaser's manufactured products and is exempt from sales and use tax as provided by statute. If it is determined that the tangible personal property is subsequently used in a manner that renders it subject to State and/or local sales and use taxes, the undersigned purchaser agrees to assume liability for the tax, plus interest and any applicable penalties, and remit payment thereof directly to the North Carolina Department of Revenue.

\_\_\_\_\_  
(DESCRIPTION OF PROPERTY PURCHASED)

\_\_\_\_\_  
(Purchase order or contract number. If not available, attach itemized list of property.)

\_\_\_\_\_  
(DATE)

PURCHASER \_\_\_\_\_

\_\_\_\_\_  
(ADDRESS OF PURCHASER)

\_\_\_\_\_  
(SIGNATURE OF PURCHASER OR AUTHORIZED AGENT-TITLE)

Under the provisions of G.S. 105-236(7), any person who willfully attempts, or any person who aids or abets any person to attempt in any manner to evade or defeat any tax imposed by the Statute, or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a Class I felony which may include a fine up to twenty-five thousand dollars (\$25,000).