



SOUVENIRS (Rushmore Photo & Gifts, Inc.)
2021-22 COMPANY POLICIES



Rushmore Photo & Gifts, Inc., hereinafter referred to as Vendor, has an unconditional guarantee on product, quality, and service. Vendor **IS NOT** a consignment company, and operates on Net 30 or COD terms. Credits given by your sales rep or the Vendor are to be used for merchandise and have no monetary value. Any credit that is used for the reduction of an outstanding balance will incur a 20% surcharge as credits are for merchandise and have no monetary value. If at any time, you are not completely satisfied with the quality of Vendors products or service provided by your salesperson, please contact Vendor for an immediate resolution.

Vendor Fully Guarantees the sell through of Vendors merchandise and will work with customer to rotate and exchange merchandise to maintain the highest possible sell through. This guarantee does not constitute consignment, but institutes Vendors desire to create the most profitable partnership with customer. Custom and Dated merchandise is sold without rotation or exchange privileges.

There is a charge of \$.10 per piece for special pricing. Merchandise that has been special priced and/or any merchandise priced outside of Vendor's warehouse (i.e. priced over Vendor's labels) is **not returnable**. **All product ordered directly by the customer, in Bulk, or with discount, is purchased on a non-refundable non-exchangeable basis.**

Vendor will replace any defective merchandise because of manufacturer's defect, but will not be held responsible for consumer misuse or shelf wear/damage. All damages incurred during shipping need to be brought to the Vendors attention within 10 days of receiving product to receive replacement or merchandise credit. It is necessary to keep all damaged product until replacement or merchandise credit is given.

Any account with an overdue balance will be placed on C.O.D. until account is brought current and must remain current for 3 months before account may be analyzed for reinstatement of terms.

Orders over \$250.00 will receive free shipping. Orders under \$250.00 will incur shipping and handling charges at the rate charged to RPG.

Prices are subject to change without notice. Merchandise credits will be given at the lower of either the purchase price or current price.

Document E

Signature: _____
Date: _____

RPG SOUVENIRS
3305 CAMELL ST.
RAPID CITY, SD 57701
PHONE: 605-342-0821 FAX: 605-342-7508

CREDIT REFERENCE SHEET

MUST BE COMPLETED IN FULL or PROVIDE OWN (ADDITIONAL INFO MAY BE NEEDED) IN ORDER TO ISSUE CREDIT

DATE: _____ RESALE TAX NUMBER: _____
(attach completed/signed resale certificate)

ACCOUNT NAME: _____

BILLING ADDRESS: _____

SHIPPING ADDRESS: _____

CITY/STATE/ZIP CODE: _____

PHONE NUMBER: _____ FAX NUMBER: _____

CONTACT NAME: _____ A/P CONTACT: _____

OWNERS NAME: _____ PHONE NUMBER: _____

E-MAIL: _____

OFF SEASON ADDRESS: _____

THIS IS A (CHECK ONE)

() CORPORATION OFFICERS NAMES: _____ NAME: _____
TITLE: _____ TITLE: _____
FEDERAL ID#: _____

() PARTNERSHIP PARTNERS NAMES: _____ NAME: _____
SSN#: _____ SSN#: _____

() SOLELY OWNED OWNERS NAME: _____ SSN#: _____

THREE (3) TRADE REFERENCES: (please list suppliers who extend credit to buyer.)

NAME: _____ NAME: _____
ADDRESS: _____ Address: _____
CITY/STATE/ZIP CODE: _____ CITY/STATE/ZIP: _____
CONTACT NAME/NUMBER: _____ CONTACT NAME/NUMBER: _____

NAME: _____
ADDRESS: _____
CITY/STATE/ZIP CODE: _____
CONTACT NAME/NUMBER: _____

BANK REFERENCES:

NAME: _____ NAME: _____
ADDRESS: _____ ADDRESS: _____
CITY/STATE/ZIP CODE: _____ CITY/STATE/ZIP CODE: _____
CONTACT NAME/ NUMBER: _____ CONTACT NAME/NUMBER: _____

I have received and read the RPG, Inc. company policies. I agree to pay account balances within the agreed terms (Net 30) and will accept finance charges of 1.5% per month on any overdue balance. I hereby authorize Rushmore Photo & Gifts, Inc. to obtain such credit reports or other information as may be deemed necessary in connection with the establishment and maintenance of an account for other direct business reason.

SIGNATURE: _____ TITLE: _____

NAME (PLEASE PRINT): _____ DATE: _____

South Dakota Streamlined Sales Tax Agreement

Certificate of Exemption

Warning to purchaser:

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that is due tax on this sale. The state that is due tax on this sale may be notified that you claimed exemption from sales tax.

The purchaser will be held liable for any tax and interest, and possible civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption.

1. Check if you are attaching the Multistate Supplemental form.

If not, enter the two-letter abbreviation for the state under whose laws you are claiming exemption.

2. Check if this certificate is for a **Single Purchase Certificate**. Invoice/purchase order # _____.

3. A. Name of purchaser

B. Business address _____ City _____ State _____ Zip code _____

C. Purchaser's tax ID number _____ State of Issue _____ County of Issue _____

D. If no tax ID number, enter FEIN _____

E. If no ID number or FEIN, enter Driver's License Number/State Issued ID number _____ state of issue _____

F. Foreign diplomat number _____

G. Name of seller from whom you are purchasing, leasing or renting _____

H. Seller's address _____ Zip code _____

Print or type

4. Purchaser's Type of business. Circle the number that best describes your business.

- | | |
|---|---------------------------------------|
| 01 Accommodation and food services | 11 Transportation and warehousing |
| 02 Agriculture, forestry, fishing, hunting | 12 Utilities |
| 03 Construction | 13 Wholesale trade |
| 04 Finance and insurance | 14 Business services |
| 05 Information, publishing and communications | 15 Professional services |
| 06 Manufacturing | 16 Education and health-care services |
| 07 Mining | 17 Nonprofit organization |
| 08 Real estate | 18 Government |
| 09 Rental and leasing | 19 Not a business |
| 10 Retail trade | 20 Other (explain) _____ |

Circle type of business

5. Reason for exemption. Circle the letter that identifies the reason for the exemption.

- | | |
|--|---|
| A Federal government (Department) _____ | H Agricultural |
| B State or local government (Agency) _____ | I Industrial production/manufacturing <u>Does not apply in SD</u> |
| C Tribal government | J Direct pay permit |
| D Foreign diplomat | K Direct Mail |
| E Charitable organization - SD Permit Required | L Other (Explain) _____ |
| F Religious or private educational organization - SD Permit Required | |
| G Resale | |

Circle reason for exemption

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser _____ Print name here _____ Title _____ Date _____

Sign here

South Dakota Streamlined Sales and Use Tax Agreement
Certificate of Exemption: Multistate Supplemental

Name of Purchaser

State	Reason for exemption	Identification number (if required)
AR	_____	_____
IA	_____	_____
IN	_____	_____
KS	_____	_____
KY	_____	_____
MI	_____	_____
MN	_____	_____
NC	_____	_____
ND	_____	_____
NE	_____	_____
NJ	_____	_____
NV	_____	_____
OH	_____	_____
RI	_____	_____
OK	_____	_____
SD	_____	_____
TN	_____	_____
UT	_____	_____
VT	_____	_____
WA	_____	_____
WI	_____	_____
WV	_____	_____
WY	_____	_____

A seller doing business in a state that is not a member of the Streamlined Agreement must obtain documentation to support exempt transactions as required by that state.

South Dakota Streamlined Sales and Use Tax Agreement (SSUTA) Certificate of Exemption Instructions

Use this form to claim exemption from sales tax on purchases of otherwise taxable items. The purchaser must complete all fields on the exemption certificate and provide the fully completed certificate to the seller in order to claim exemption.

Warning to purchaser: Purchasers are responsible for ensuring that they are eligible for the exemption being claimed. Purchasers will be held liable for any tax and interest, as well as penalties imposed by the state, if the purchase is not legally exempt.

Misuse of exemption certificates in South Dakota: Any purchaser who knowingly and intentionally purchases items for resale that he or she knows will not be resold, or provides an invalid exemption certificate with the intent to evade payment of the tax, must pay the use tax on these items and may be guilty of a Class 1 misdemeanor and fined up to 50% of the tax owed. If a business legitimately purchases an item for resale, but later uses that item, the purchaser is responsible for reporting and paying use tax on that item.

Purchaser instructions for completing the exemption certificate:

1. Some purchasers may wish to complete a single certificate for multiple states where they conduct business and regularly make exempt purchases from the same seller. If this is the case, check the box on the front of the Exemption Certificate to indicate that the *Multistate Supplemental* form is being attached.

If the Multistate Supplemental form is not being attached, enter the two-letter postal abbreviation for the state under whose laws the exemption is being claimed. For example, if claiming a sales tax exemption in Minnesota, enter "MN" in the boxes provided.

2. **Single purchase exemption certificate:** Check this box if this exemption certificate is being used for a single purchase. Include the invoice or purchase order number for the transaction.

If this box is not checked, this certificate will be treated as a blanket certificate. A blanket certificate continues in force as long as the purchaser is making recurring purchases (*at least one purchase within a period of twelve consecutive months*) or until otherwise cancelled by the purchaser.

3. **Purchaser Information:** Complete the purchaser and seller information section, as requested. Include the state tax identification number and identify the state and/or country that issued the number. If the purchaser does not have a state tax identification number, they are to enter the Federal Employer's Identification Number (FEIN) issued to the business. If no FEIN is required enter a personal driver's license number and the state in which it was issued. Foreign diplomats and consular personnel must enter the individual tax identification number shown on the sales tax exemption card issued by the US Department of State's Office of Foreign Missions.

Multistate Purchasers: The purchaser should enter the headquarters' address as the business address.

4. **Type of business:** Check the number that best describes the business or organization. If none of the categories apply, check number 20 and provide a brief description.
5. **Reason for exemption:** Check the exemption that applies to the business and enter the additional information requested for that exemption. If there is a valid exemption that is not listed, check "L Other" and enter an explanation. The explanation for "L" must include a clear and concise explanation of the reason for the exemption claimed.

Multistate Purchasers: Attach the SSUTA Certificate of Exemption – Multistate Supplemental form and indicate the applicable reason for exemption and identification number (if required) for each of the additional states in which the purchaser wishes to claim exemption from tax.

CAUTION: The exemptions listed are general exemptions most commonly allowed by states. However, each state's laws governing exemptions are different. Not all of the reasons listed may be valid exemptions in the state in which the exemption is being claimed. In addition, each state has other exemptions that may not be listed on this form. To determine what sales tax exemptions are allowed in a particular state refer to the state's website or other information available relating to that state's exemptions.

Seller: The seller is required to maintain proper records of exempt transactions and provide those records to states when requested. These certificates may be provided in paper or electronic format. Exemption certificates must be made available to states in the form it is maintained.

The seller is relieved of the responsibility for collecting and remitting sales tax on the sale(s) for which the purchaser provided the exemption certificate, even if it is ultimately determined that the purchaser improperly claimed an exemption, provided all of the following conditions are met:

1. All fields on the exemption certificate are completed by the purchaser;

2. The fully completed exemption certificate is provided to the seller at the time of sale;
3. The purchaser claims an entity-based exemption on a purchase made at a seller's location in a state that allows the exemption;
4. The seller does not fraudulently fail to collect the tax due; and
5. The seller does not solicit customers to unlawfully claim an exemption.

Reasons for Exemption – Additional Information for South Dakota Exemptions

- A. Federal Government must indicate the agency name on the certificate.
- B. State and local government agencies include public or municipal corporations of the State of South Dakota; municipal or volunteer fire or ambulance departments; and public schools, including K-12, universities and technical institutes that are supported by the State of South Dakota. For information on exemptions to government agencies from other states, see the Exempt Entity Tax Fact.

Government entities must provide an exemption certificate to the seller or the seller must keep documentation to show the purchase was paid by government funds. Documentation may include a purchase order or a check stub. Government entities are not required to list an exemption number on the exemption certificate. Agencies that have an exemption number should include that number on the certificate in Section 3, Line C. If they do not have a tax ID, they should enter their FEIN in Section 3, Line D. ***Purchases made by a government employee who is later reimbursed by government funds are subject to tax at the time of purchase.***

- C. A Tribal Government must indicate the agency name on the certificate and enter their FEIN in Section 3, Line D.
- D. Foreign diplomats will have a card that contains their identification and information about the extent of their tax exemption. If the official qualifies for the exemption, they are to write the individual tax exemption number from the card in Section 3, Line F.
- E. Charitable organizations in South Dakota are approved Relief Agencies. Relief Agencies must have a tax exempt permit from the Department of Revenue that includes the letters "RA". Enter the permit number in Section 3, Line C.
- F. Religious and private schools must have a tax exempt permit from the Department of Revenue that includes the letters "RS" or "RE". Enter the permit number in Section 3, Line C. ***Churches are NOT exempt from South Dakota sales tax.***

Employee purchases – The exemption from sales tax for religious and private schools does not extend to the purchase of products or services for the personal use of officials, members, or employees of such institutions.

- G. Resale or Re-lease – Enter the tax ID number in Section 3, Line C. South Dakota tax permits containing the letters "UT" or ET" cannot be used to purchase products for resale or re-lease.
- H. Agricultural Products – Purchasers of products and services that are exempt when used exclusively by the purchaser for agricultural purposes must complete an exemption certificate if there is doubt by the seller as to the intended usage. **Tax Exemption for Repairs, Repair Parts, and Maintenance items and Services** – Maintenance items, services and repairs, including parts, for farm machinery, farm machinery attachments units, and irrigation equipment used primarily for agricultural purposes are exempt from sales tax. Exempt parts must replace a part for farm machinery, farm machinery attachment unit, or irrigation equipment. The part must have a specific or generic part number assigned to it by the farm implement manufacturer. South Dakota does not require a tax ID number when purchasing exempt agricultural products or services for agricultural use. Purchasers from states other than South Dakota should provide their FEIN (Line D) or Driver's License (Line E).
- I. Industrial production/manufacturing – South Dakota does not exempt Industrial or manufacturing equipment, therefore this exemption is not valid in South Dakota.
- J. Direct Pay Permit – A South Dakota direct pay permit holder may purchase products exempt from sales tax and then remit the use tax directly to the state. Enter the tax ID number in Section 3, Line C. Direct pay permits from other states are not valid in South Dakota.
- K. Direct Mail – A purchaser of direct mail may purchase the service exempt from tax and then remit the use tax. Enter the tax ID number in Section 3, Line C.
- L. Other – The reason must be valid and the purchaser must include a clear and concise explanation of the reason for the exemption claimed. For example, non-profit charitable hospitals are exempt from sales tax and may use this reason code for exempt purchases. The exemption for non-profit charitable hospitals does not extend to the purchase of products or services for the personal use of officials, members, or employees.

For additional information please contact our office at www.state.sd.us/drr or by calling 1-800-829-9188.