



**Attention Vendors:**

**SALES AND USE TAX DIRECT PAY PERMIT**

Peerless Food Equipment (a division of ITW Food Equipment Group LLC) has entered into an agreement with the State of Ohio authorizing Peerless Food Equipment to pay Sales & Use tax directly to the state. In accordance with these permits, Peerless will remit directly to the State of Ohio all Sales and Use Taxes as determined to be due.

**DIRECT PAY PERMIT: 98-002777**

This permit does not apply to the rental of motel/hotel rooms, for the purchase of meals or for construction contractors providing for the improvement of real property.

Per the requirements of **Ohio Revised Code 5739.031; Section: F** (noted below) this document shall serve as notification of our direct pay permit and our exemption from paying Sales and Use Taxes through our vendors.

(F) Persons who hold a direct payment permit that has not been canceled shall not be required to issue exemption certificates and shall not be required to pay the tax as prescribed in sections 5739.03, 5739.033, and 5741.12 of the Revised Code. Such persons shall notify vendors and sellers from whom purchases of tangible personal property or services are made, of their direct payment permit number and that the tax is being paid directly to the state. Upon receipt of such notice, such vendor or seller shall be absolved from all duties and liabilities imposed by section 5739.03 or 5741.04 of the Revised Code with respect to sales of tangible personal property or services to such permit holder.

Vendors and sellers who make sales upon which the tax is not collected by reason of the provisions of this section shall maintain records in such manner that the amount involved and identity of the purchaser may be ascertained. The receipts from such sales shall not be subject to the tax levied in section 5739.10 of the Revised Code.

Upon the cancellation or surrender of a direct payment permit, the provisions of sections 5739.03, 5741.04, and 5741.12 of the Revised Code shall immediately apply to all purchases made subsequent to such cancellation or surrender by the person who previously held such permit, and such person shall so notify vendors and sellers from whom purchases of tangible personal property or services are made, in writing, prior to or at the time of the first purchase after such cancellation or surrender. Upon receipt of such notice, the vendor shall be subject to the provisions of sections 5739.03 and 5739.10 of the Revised Code and the seller shall be subject to the provisions of section 5741.04 of the Revised Code, with respect to all sales subsequently made to such person. Failure of any such person to notify vendors or sellers from whom purchases of tangible personal property or services are made of the cancellation or surrender of a direct payment permit shall be considered as a refusal to pay the tax by the person required to issue such notice.

Aaron A. Krummrey  
Controller  
Peerless Food Equipment