

DEPARTMENT OF REVENUE
FINANCE AND ADMINISTRATION CABINET
501 HIGH ST
FRANKFORT KY 40601
www.revenue.ky.gov

October 9, 2009

AMERICAN SYTHETIC RUBBER COMPANY
A DIVISION OF MICHELIN NORTH AMERICA INC
4500 CAMPGROUND RD
LOUISVILLE KY 40232

EFFECTIVE DATE: **10/09/2009** Sales Tax Permit No. **286231**

SUBJECT: **Energy Direct Pay Authorization**

LOCATION: **4500 Campground Rd, Louisville, Kentucky location only.**

Your application for Energy Direct Pay Authorization has been approved for the site identified in the above Location Line. The Department of Revenue hereby authorizes you to purchase energy or energy-producing fuel without paying or reimbursing the vendor for the sales and use tax with respect to such property. You are required to report and pay directly to the Department of Revenue the sales and use tax on that portion of the purchase price which is subject to tax pursuant to KRS 139.480(3) and Regulation 103 KAR 30:140.

The estimated cost of the taxable portion used monthly must be reported on line 23b of your Retail Sales and Use Tax Return and the tax thereon must be paid by the due date of the return. An Energy Exemption Annual Return, which can be found at <http://revenue.ky.gov/forms/cursalefrm.htm>, must be filed within four months after the end of your business year end reconciling the estimated taxable cost with the actual taxable cost.

Your vendor is hereby authorized to sell energy or energy-producing fuel to you without receipt of sales and use tax provided he receives a copy of this authorization in good faith and retains the copy in his records. The vendor may deduct receipts from these sales on line 18 of his Retail Sales and Use Tax Return.

In the event that there is a change in your operations from the information submitted in your application, you must notify the Department of the change immediately.

It should be emphasized that this authorization is site specific and that any violation of the agreement as submitted in your application will be sufficient reason to withdraw this authorization.

Retailers shall not accept this document for unauthorized purchases or from unauthorized persons. **This authorization is valid for the sales tax exemption for the location listed above only.**

Melissa Harrod

Melissa M. Harrod
Auditor
Division of Sales and Use Tax