



Sales Tax Collections

Beginning October 2013

Dear Valued Customer:

As we progress with our transition of former Invacare Supply Group (ISG) customers to our Independence Medical (IM) ordering system, we are beginning the process of collecting resale documents for 30 taxing jurisdictions not previously required under ISG. As you may recall, at the beginning of this year, our company acquired ISG, which covered fewer states. Independence Medical collects sales tax in additional jurisdictions. These additional jurisdictions now apply to former ISG accounts.

To avoid paying sales tax for products to be shipped into any of these newly added jurisdictions, we encourage you to provide us with the proper sales tax certificate(s) as soon as possible.

What you need to do:

- Review the attached list to see if you are impacted by this change.
- If we are shipping into any of these jurisdictions on your behalf, please provide us with a copy of resale document(s) for each jurisdiction.
- If you have already supplied us with this documentation then you do not need to respond.
- If you are unsure as to whether or not we have your documents on file, please send an e-mail to salestax@indemed.com.

Send your signed and dated documents to:

E-mail: salestax@indemed.com

Fax: 1-330-405-6842

Thank you for your business and continued support of Independence Medical!

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	CURRENT STATES CHARGED TAX BY FORMER ISG:
State	Requirement To Exempt for Resale
AL	Uniform MTC Resale Form or Home State (AL ST-EX-A1) Form
AZ	Uniform MTC Resale Form or Home State (AZ 5000A) Form
IN	If you ship into IN, Fill out a Indiana ST-105 Form
KS	Uniform MTC Resale Form or Home State (KS ST-28A) Form
MI	Uniform MTC Resale Form or Home State (MI 3372) Form
MO	Uniform MTC Resale Form or Home State (MO 149) Form
NC	Uniform MTC Resale Form, or Home State (NC E-590 Form)
NJ	Uniform MTC Resale Form, or Home State (NJ ST-3 Form)
NY	A New York ST-120 Form
OH	Uniform MTC Resale Form, or Home State (OH ST-EC-B Form)
TX	Uniform MTC Resale Form, or Home State (TX 01-339 Form)
	Drop Shipment Law States:
CA	Uniform MTC Resale Form or CA Resale (CA Board of Equalization Registered Customers only) If you aren't registered, Independence Medical will charge CA sales tax, and you will need to pass that tax to your customer. Please consider voluntarily registering to avoid this process.
MA	MA ST-4 (MA Department of Revenue registered Customers only) If you aren't registered, Independence Medical will charge MA sales tax, and you will need to pass that tax to your customer. Please consider voluntarily registering to avoid this process.
FL	FL DR-13 (FL Department of Revenue registered Customers only). If you aren't registered, Independence Medical will charge FL sales tax, and you will need to pass that tax to your customer. Please consider voluntarily registering to avoid this process.
	NEW STATES:
State	Requirement To Exempt for Resale
AR	Uniform MTC Resale Form or Home State (AR ST-391) Form
CO	Uniform MTC Resale Form or Home State (CO DR 0563) Form
GA	Uniform MTC Resale Form or Home State (GA ST-5) Form
IA	Uniform MTC Resale Form or Home State (IA ST-391) Form
ID	Uniform MTC Resale Form or Home State (ID ST-101) Form
KY	Uniform MTC Resale Form or Home State (KY 10A100) Form
LA	Form LGST-9 (In state), or LGST-9A (out of state)
MN	Uniform MTC Resale Form or Home State (MN ST-3) Form
ND	Uniform MTC Resale Form or Home State (ND SFN21950) Form
NE	Uniform MTC Resale Form or Home State (NE 13) Form
NM	Uniform MTC Resale Form (out of state only) if registered in NM must provide Home State (NM ST-391) Form (printed out from NM website)
NV	Uniform MTC Resale Form or Home State (NV 22509) Form
OK	Uniform MTC Resale Form
PA	Uniform MTC Form can be submitted for in-state businesses only, PA REV-1220 for all out of state located Businesses,
RI	Uniform MTC Resale Form or Home State (RI ST-391) Form
SC	Uniform MTC Resale Form or Home State (SC ST-8A) Form
SD	Uniform MTC Resale Form or Home State (SD 1932 V3 / Streamlined) Form
UT	Uniform MTC Resale Form or Home State (TC-721) Form
VA	If you ship into VA, Fill out either a VA ST-10 (In state) or VA ST 14 (out of state)

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	NEW STATES (continued):
State	Requirement To Exempt for Resale
VT	Uniform MTC Resale Form or Home State (VT S-3) Form
WA	Uniform MTC Resale Form or Home State (WA REV 27 0020) Form
WI	Uniform MTC Resale Form or Home State (WI S-211) Form
WV	If you ship into WV, Fill out SSTGB Form F0003 - can be obtained at http://www.state.wv.us/taxrev/sst/f0003.pdf
WY	Uniform MTC Resale Form or WY Home State (SSTP) Form
	Additional Drop Shipment Law States -
IL	Uniform MTC Resale Form or Home State (IL CRT-61) IMPORTANT - All Non-registered customers in IL -- Must obtain an IL Registration # from state of IL. (This registration does not typically require a business to collect sales taxes but the number can be obtained for resale exemption in IL). If you aren't registered, Independence Medical will charge IL sales tax, and you will need to pass that tax to your customer. Please consider voluntarily registering to avoid this process.
CT	CT Resale form or Uniform MTC form (CT Department of Revenue Registered Customers only). If you aren't registered, Independence Medical will charge CT sales tax, and you will need to pass that tax to your customer. Please consider voluntarily registering to avoid this process.
DC	DC OTR-368 or Uniform MT DForm (DC Department of Revenue Registered Customers only) If you aren't registered, Independence Medical will charge DC sales tax, and you will need to pass that tax to your customer. Please consider voluntarily registering to avoid this process
MD	Maryland State Resale or Uniform MTC form (MD Department of Revenue Registered Customers only) If you aren't registered, Independence Medical will charge MD sales tax, and you will need to pass that tax to your customer. Please consider voluntarily registering to avoid this process
MS	Submit a copy of your MS sales tax registration (MS Department of Revenue Registered Customers only) If you aren't registered, Independence Medical will charge MS sales tax, and you will need to pass that tax to your customer. Please consider voluntarily registering to avoid this process
TN	RV-F1300701 or Uniform MTC Form (from TN Department of Revenue Registered Customers only) If you aren't registered, Independence Medical will charge TN sales tax, and you will need to pass that tax to your customer. Please consider voluntarily registering to avoid this process
	NOTE: AK, DE, MT, NH and OR do not impose a sales tax. Independence Medical is currently not registered in HI or ME.

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