

DEALER/RESELLER APPLICATION

GENERAL INFORMATION:

Business Name:		Primary Contact Name:	
Phone Number:		Fax Number:	
Email Address:		Company Structure:	<input type="checkbox"/> Sole Owner <input type="checkbox"/> LLC <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other _____
Years in Business:			
Principals/Owners: (names/titles)		Fed Tax ID or SSN	
		DUNS #	
Have Owners or Principals ever filed bankruptcy? <input type="checkbox"/> No <input type="checkbox"/> Yes <i>(if yes, provide details)</i>			
Sales Tax Exempt: <input type="checkbox"/> No <input type="checkbox"/> Yes <i>(if yes, must include current completed resale certificate)</i>			
Please indicate if you are a member of the following buying groups:			
<input type="checkbox"/> The VGM Group	Member #:		
<input type="checkbox"/> The MED Group	Member #:		
<input type="checkbox"/> Check here if you would like to have access to our site for online ordering. You will be provided with a user name and password.			

BILLING INFORMATION:

Billing Address:			
Billing City:		Billing State:	
Billing Country:		Billing Postal/Zip Code:	
Accounts Payable Contact Name:		Accounts Payable Phone Number:	
Choose invoice delivery method preference:	<input type="checkbox"/> Email - <i>Provide valid email address:</i>		
	<input type="checkbox"/> Fax - <i>Provide valid A/P fax number:</i>		
	<input type="checkbox"/> Statement Mailed		

SHIPPING INFORMATION:

*Check here if same as billing address

Ship To Address:			
Ship To City:		Ship To State:	
Ship To Country:		Ship To Postal/Zip Code:	

FINANCIAL INFORMATION *(If applying for terms)*

Business Reference:		Bank Phone Number:	
Bank Account #:			

CREDIT REFERENCES: *(If applying for terms)*

Please provide four (4) credit references

	Company Name	Phone Number	Fax Number	Account #
1.				
2.				
3.				
4.				



PERSONAL GUARANTEE:

I personally guarantee any and all outstanding balances on the behalf of my company.			
Signed:		Title:	
Note — Application must be signed by a principal, owner or other authorized representative of the Company.			
Name (Please Print):		Date:	

REGULATORY INFORMATION:

CLASS II MEDICAL DEVICES: Some of Compass Health Brands Inc. products are Class II Medical Devices and Federal Law restricts these devices to sale by, or on the order of, a Physician (i.e., requires a prescription). Therefore, Compass Health Brands, Inc. can only sell these products to qualified dealers and/or resellers

I certify that _____, (the "Dealer/Reseller"), located at _____
(Company Name) (Address)

is a valid medical equipment dealer and/or reseller and is licensed to sell medical equipment, including Class II Medical Devices. I also understand that by Federal Law, Sec.801.109 (a)(2) such devices are to be sold only to or on the prescription or other order of such practitioner for use in the course of his professional practice. Class II medical devices require a prescription and the Dealer/Reseller is responsible for meeting this requirement and for maintaining copies of RX. (1) includes drop-shipments; (2) all advertising (such as press releases, catalogs, online product descriptions, etc.) will include the required statement per 21 CFR 801: "Caution: Federal Law restricts this device to sale by or on the order of a practitioner licensed by the laws of the State in which he practices, to use or order the use of the device"; State of Texas or Oregon locations: Med. Device Distributor License # _____ and exp. date: _____ OR Exempt from Texas or Oregon Licensure requirements due to: _____

ALL MEDICAL DEVICES: Complaint Handling Requirements - while Compass Health Brands, Inc. will assume responsibility for investigating and reporting to regulatory agencies, as applicable, Dealer/Reseller ("distributor") understands that they are also required, per 21 CFR 803.18(d), to establish and maintain device complaint records (files). Additionally, Dealer/Reseller will notify Compass Health Brand, Inc. within 48 hours upon becoming aware of a death/serious injury or malfunction involving one of our devices.

Signed:		Title:	
Note — Application must be signed by a principal, owner or other authorized representative of the Company.			
Name (Please Print):		Date:	

ADDITIONAL TERMS:

TERMS AND CONDITIONS: Payment in full shall be due and payable prior to shipment of product via wire payment, ACH or (for US Dealers/Resellers only) credit card (Visa, MasterCard, American Express or Discover). Credit card payments are subject to the approval of the financial institution issuing your credit card. Payments may be extended upon satisfactory credit approval. Applicant agrees to pay all charges within payment terms and the balance owed will be come due in full upon any default in payment or upon violation of the terms of any agreement with Compass Health Brands, Inc. A monthly interest charge of 1.5% will be charged on invoices past due. Customer agrees to pay all collections fees if account is turned over for collection. In the instance that our relationship should cease to exist and/or any product is returned to Compass Health Brands, Inc., I understand that I will be responsible for paying for the shipping costs to return the product to Compass Health Brands, Inc.. I understand that it is my responsibility to insure the product for full value because Compass Health Brands, Inc. will not accept responsibility of the product until it reaches our location. I understand that there will be a 25% restocking fee for all product returned.

I certify that all the information on this form is true and correct and is provided to induce Compass Health Brands, Inc. to extend credit to Applicant. I authorize Compass Health Brands, Inc. to make such credit investigations as Compass Health Brands, Inc. deems necessary, including contacting the above banks, trade references, and obtaining credit reports. I authorize all banks, trade references and credit reporting agencies to disclose to Compass Health Brands, Inc. any and all information concerning the financial and credit history of my company and myself. I have read the Terms and Conditions stated above, fully understand and agree to all the terms and conditions.

Signed:		Title:	
Note — Application must be signed by a principal, owner or other authorized representative of the Company.			
Name (Please Print):		Date:	

UNIFORM SALES & USE TAX CERTIFICATE - MULTI-JURISDICTION:

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: COMPASS HEALTH BRANDS, INC.

I certify that: _____ is engaged as a registered:
 Name of Firm (Buyer): _____ Wholesaler Retailer
 Address: _____ Manufacturer Seller (California)
 _____ Lessor Other (Specify)

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of business: _____

General description of tangible property or taxable services to be purchased from the seller: _____

Find your state below. If blank, enter your State Registration, Seller's Permit, or ID Number. If not, follow your state's instructions.

State	State Registration, Seller's Permit or ID Number of Purchaser	State	State Registration, Seller's Permit or ID Number of Purchaser
AK	Provide EIN# below.	MT	Provide EIN# below.
AL		NC	
AR		ND	
AZ		NE	
CA		NH	Provide EIN# below.
CO	This form does not apply. Use Colorado State Form DR-0563.	NJ	
CT		NM	
DC		NV	
DE	Provide EIN# below.	NY	This form does not apply. Use New York State Form ST-120.
FL	This form does not apply. Use Florida State Form DR-97.	OH	
GA		OK	
HI	This form does not apply. Use Hawaii State Form G-17.	OR	Provide EIN# below.
IA		PA	
ID		PR	This form does not apply. Use Puerto Rico State Form AS-2916.1
IL	This form does not apply. Use Illinois State Form CRT-61.	RI	
IN	This form does not apply. Use Indiana State Form ST-105.	SC	
KS		SD	
KY		TN	
LA	This form does not apply. Use Louisiana State Form R-1042.	TX	
MA	This form does not apply. Use Massachusetts State Form ST-4.	UT	
MD		VA	This form does not apply. Use Virginia State Form ST-10.
ME		VT	
MI		WA	
MN		WI	
MO		WV	This form does not apply. Use West Virginia State Form WV/CST-280.
MS	This form does not apply. Use State of Mississippi Resale Certificate.	WY	This form does not apply. Use Wyoming State Tax Exemption Certificate.

For buyers with locations in states that do not require state tax registrations, please check the appropriate box(es) and supply your federal EIN#:

AK DE MT NH OR EIN# _____

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or use Tax, we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be a part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the city or state. Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: _____
 (Owner, Partner or Corporate Officer)

Title: _____ Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as a ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

Notes:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, Burden of proving sales not at retail.
3. California:
 - A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
 - B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.
 - C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.
 - D. A valid resale certificate is effective until the issuer revokes the certificate.
4. The state of Colorado, Hawaii, Illinois, and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
- 5 Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and an regulations and administrative pronouncements pertaining to resale certificates.
6. District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
7. Florida: The Department will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate-Multi Jurisdiction. However, the use of this uniform certificate must be used in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of rule SUT FAC 12A-1.039.
8. Georgia: the purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.
9. Hawaii allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.

10. Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine if the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

11. Kentucky: A. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
B. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
C. The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.

12. Maine does not have an exemption on sales of property for subsequent lease or rental.

13. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland registration, exemption and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.com.

14 Michigan: Effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.

15. Minnesota: A. Does not allow a resale certificate for purchases of taxable services for resale in most situations.
B. Allows an exemption for items used only once during production and not used again.

16. Missouri: A. Purchases who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.
B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.

17. Nebraska: A blanket certificate is valid 3 years from the date of issuance.

18. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale tangible personal property provided:

- a) this certificate was not issued by the State of New Mexico;
- b) the buyer is not required to be registered in New Mexico; and
- c) the buyer is purchasing tangible personal property for resale or incorporations as an ingredient or component part into a manufactured product.

19. North Carolina: This certificate is not valid as an exemption certificate or if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.

20. Ohio: A. The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
B. In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.

21. Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-65-7-6 is:

- A) Sales tax permit information may consist of:
- (i) A copy of the purchaser's sales tax permit; or
 - (ii) In lieu of a copy of the permit, obtain the following:
 - (I) Sales tax permit number; and
 - (II) The name and address of the purchaser;
- B) A statement that the purchaser is engaged in the business of reselling the articles purchased;
- C) A statement that the articles purchased are purchased for resale;
- D) The signature of the purchaser or a person authorized to legally bind the purchaser; and
- E) Certification on the face of the invoice, bill or sales slip or on separate letter that said purchaser is engaged in reselling the articles purchased.

Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.

22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.

23. Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.

24. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:

- (1) The service is purchased for or on behalf of a current customer;
- (2) The purchaser of the service does not use the service in any manner; and
- (3) The service is delivered or resold to the customer without any alteration or change.

25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.

26. Washington: A. Blanket resale certificates must be renewed at intervals not to exceed four years;
B. This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
C. Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.

27. Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.

OPEN-ENDED CREDIT CARD AUTHORIZATION:

I, _____ do hereby authorize Compass Health Brands, Inc. to charge my
(Print Your Name)

credit card on an open ended basis for orders placed by myself and or any representative of _____
(Company Name)

I also agree to pay a fee of three percent (3%) of the gross invoice amount(s) being paid although this fee will be waived if the invoices are paid in full at the time the order is placed. I further agree that if litigation is necessary to enforce the terms of this agreement, Compass Health Brands, Inc. shall be allowed to recover all amounts due and owing under this agreement, as well as reasonable attorney fees and court costs incurred. This agreement shall be governed by and construed in accordance with the substantive laws of the State of Ohio.

Credit Card Type:	
Credit Card #:	
Credit Card Expiration Date:	
Security Code:	
Card's Mailing Address:	
Card Holder's Name:	
Card Holder's Signature:	
Today's Date:	

Please submit a fax/scan of the credit card when you submit your application.

ADDITIONAL CUSTOMER INFORMATION:

In order to best serve you, we would like to ensure your Account Executive has the right knowledge base to best partner with your organization to create immediate value for you. Please fill out the following questions and add any additional comments that may help us match you with right member of our team:

1. Is your principle business (select one):	<input type="checkbox"/> Providing or selling direct to consumers (B to C)? <input type="checkbox"/> Reselling to other businesses (B to B)?
2. Type of business:	<input type="checkbox"/> HME Provider / Dealer <input type="checkbox"/> Retailer (Mostly Brick & Mortar) <input type="checkbox"/> Wholesaler / Distributor <input type="checkbox"/> Retailer (Mostly Ecommerce) <input type="checkbox"/> Other (Specify)
3. Please break down your revenue percentage:	DME: %
	REHAB: %
	RESPIRATORY: %
	CPAP: %
	PAIN MNGT: %
4. What % of your customers come from:	OTHER: %
	Physician/Hospital Referrals: %
	Walk-In's: %
	Internet: %
5. What % of your revenue is from:	Other: % (Specify)
	Billed to 3 rd Parties (i.e., Medicare, Private Payor): %
6. Does your location have a traditional retail setup?	Cash Sales: %
7. If yes, what retail products or lines do you carry?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Do you have a pharmacy?	
9. How many locations do you have?	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Additional comments that may help us to serve you better:	

Please fax or email your completed account application to:
CREDIT DEPARTMENT
 Phone: (440) 572-4261
 Email: ar@compasshealthbrands.com

* Be Sure to Include Your State Specific Resale Certificate with the Application *

* Please include a copy of the driver's license for the signer of the Personal Guarantee *

