

ONTARIO RETAIL SALES TAX  
PURCHASE EXEMPTION CERTIFICATE

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Date: 09/14/2007

Business Name: LOWE'S COMPANIES CANADA INC

Name of Person Authorizing the Purchase: Scott Stallings

Business Address: 5160 YONGE STREET, SUITE 200

NORTH YORK, ONTARIO M2N 6L9 CANADA

Vendor Permit / IRP Cab Number (if applicable): 4133 7441

Reason for Claiming Exemption: Items of Tangible Personal Property being purchased for resale

I am claiming the following exemption from Ontario retail sales tax under the provisions of the *Retail Sales Tax Act* on the purchase of taxable goods, taxable services, contracts of insurance or benefits plan

- Taxable Goods or Taxable Services Purchased for Resale
- Machinery, Equipment, and/or Processing Material Purchased for Manufacturing
- Equipment, Tools, and/or Machinery used by a Person Engaged in Farming or Fishing
- Insurance/Benefit Plan
- Religious, Charitable and Benevolent Organization
- Hospital Equipment
- Identity Card Type and Number \_\_\_\_\_
- Other (please state exemption) \_\_\_\_\_

IMPORTANT

*The person buying the taxable goods or taxable services, or entering into a contract of insurance or benefits plan for which an exemption is claimed must complete this certificate and give it to the supplier. The supplier is to keep this form as stated in the regulations.*

*Every person who makes a false statement on a Purchase Exemption Certificate or misuses the certificate is liable, if convicted, to a fine of not less than \$1,000 and an amount of not more than double the amount of the tax that should have been paid, or that was evaded, or to imprisonment for a term of not more than two years, or both*