



A Subsidiary of Triangle Distributing Company, Inc.
P.O. Box 28375 • Green Bay, WI 54324-0375
920-336-1555 • Fax: 920-336-3124
www.legacybrandswi.com

Mission Statement:

Legacy Brands believes in a strong community!

To fulfill our mission we pledge:

- ...To distribute fine wine products with a commitment of excellence in service and support.
- ...To keep our customers' best interest in assisting them to grow their wine sales.
- ...To understand that for Legacy Brands to succeed our customers must succeed first.
- ...To further our strong commitment to support our community through charities and events.





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CREDIT POLICY

State of Wisconsin, Department of Alcohol and Tobacco Enforcement: Chapter 125.33 & 125.69

No Fermented malt beverages retail licensee or permittee may:

- a. Receive, purchase or acquire fermented malt beverages from any licensee except for cash or credit for a period of not more than 15 days.
- b. Receive, purchase or acquire fermented malt beverages from any licensee or permittee if at the time of the receipt, purchase or acquisition he or she is indebted to any licensee or permittee for fermented malt beverages received, purchased, acquired or delivered more than 15 days earlier.

No intoxicating liquor retail licensee or retail permittee may:

- a. Receive, purchase or acquire intoxicating liquor from any permittee except for cash or credit for a period of not more than 30 days.
- b. Receive, purchase or acquire intoxicating liquor from any permittee if at the time of the receipt, purchase or acquisition, he or she is indebted to any permittee for intoxicating liquor received, purchased, acquired or delivered more than 30 days earlier.

CREDIT HOLD POLICY

CREDIT HOLD WILL BE PLACED ON CUSTOMERS WITH PAST DUE INVOICES
BASED ON IN-HAND BALANCES

1. In-hand means collections made and communicated by the salesperson which are available for deposit and posting IMMEDIATELY.
2. Posted means applied to the customers account in the computer.
3. A check hold IS NOT an in-hand collection until it becomes available for deposit.
4. Orders will not be accepted for processing from customers who are on credit hold until a sufficient collection has been received by the Account Managers. Drivers will not collect for past due amounts.

NSF CHECK POLICY

1. We accept only cash, certified or money orders for payment of NSF checks.
2. Customers having NSF checks outstanding are placed immediately on credit hold.
3. The company is charged for the NSF check by our bank, and we charge the customer. The customer is responsible for paying our NSF charge of \$40 (or legal limit) per occurrence as well as any service charge for money orders or certification of checks.
4. ONE NSF check from a customer will result in a change of terms to that customer to cash only.

THESE POLICIES WILL BE MONITORED FOR COMPLIANCE BY THE CREDIT MANAGER AND NON-COMPLIANCE WILL BE REPORTED TO MANAGEMENT FOR ACTION.

CUSTOMER HISTORY APPLICATION

Are you leasing/renting business location (yes/no)? _____

If yes, Landlord's Name: _____ Daytime phone: _____

CORP. _____ PARTNERSHIP _____ INDIVIDUAL _____ OPENING DATE _____
 (MARK ONE OF THE ABOVE WITH AN "X") (Mo./Day/Yr.)

License Name: _____ DBA Name: _____

Name of Business before you purchased it: _____

Contact's Name: _____ Daytime phone: _____

Physical Address: _____

Street (apt./suite#), city, state, county, zip code

Mailing Address: _____

(if different than Physical Address) Street (apt./suite#), city, state, county, zip code

Business phone _____ E-mail: _____ Fax # _____

WI Sellers Permit # _____ Federal I.D. # _____

License # _____ and Expiration Date _____

Municipality where license issued _____

Have you ever done business with Triangle Distributing (yes/no)? _____

If yes, what business name did you use? _____

Complete for Corporate Officers, Partners or Individual Proprietor

Name & Title	Name & Title
Social Security #	Social Security #
Address, City, State & Zip Code	Address, City State & Zip Code
Home Phone # () -	Home Phone # () -

WILL YOU CONTINUE EMPLOYMENT ELSEWHERE?

➤ _____ IF YES: EMPLOYER'S NAME: _____
 (yes/no)

ADDRESS: _____

PHONE NUMBER: _____

Signature: _____ Date: _____

Business References:

(1) Name _____ Account _____
 Address _____
 Phone _____ Contact _____

(2) Name _____ Account _____
 Address _____
 Phone _____ Contact _____

RESALE CERTIFICATE (FORM S-211)

WISCONSIN SALES AND USE TAX EXEMPTION CERTIFICATE

Check One **Single Purchase** **Continuous**

Purchaser's Business Name	Purchaser's Address
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The above purchaser, whose signature appears on the reverse side of this form, claims exemption from Wisconsin state, county, baseball or football stadium, and premier resort sales or use tax on the purchase, lease, or rental of tangible personal property or taxable services, as indicated by the box(es) checked below.

I hereby certify that I am engaged in the business of selling, leasing, or renting: _____

(Description of Property or Services Sold by Purchaser)

General description of property or services purchased (itemize property purchased if "single purchase"): _____

Seller's Name	Seller's Address
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PROPOSED EXEMPT USE

Resale (Enter purchaser's seller's permit or use tax certificate number) _____

Manufacturing

- Tangible personal property becoming an ingredient or component part, or which is consumed or destroyed or loses its identity, in the manufacture of tangible personal property destined for sale.
- Machines and specific processing equipment and repair parts or replacements thereof, exclusively and directly used by a manufacturer in manufacturing tangible personal property and safety attachments for those machines and equipment.
- The repair, service, alteration, fitting, cleaning, painting, coating, towing, installation, and maintenance of machines and specific processing equipment, that the above purchaser would be authorized to purchase without sales or use tax, at the time the service is performed thereon. Tools used to repair exempt machines are not exempt.
- Fuel and electricity consumed in manufacturing tangible personal property (effective January 1, 2006).
Percent of fuel exempt: _____ % Percent of electricity exempt: _____ %
- Portion of the amount of fuel converted to steam for purposes of resale. (Percent of fuel exempt _____ %)

Farming (To qualify for this exemption, the purchaser must use item(s) exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture, or custom farming services.)

- Tractors (except lawn and garden tractors) and farm machines, including accessories, attachments, parts and repair service.
- Feed, seeds for planting, plants, fertilizer, soil conditioners, sprays, pesticides, and fungicides.
- Baling twine and baling wire.
- Breeding and other livestock, poultry, and farm work stock.
- Containers for fruits, vegetables, grain, hay, and silage (including containers used to transfer merchandise to customers), and plastic bags, sleeves, and sheeting used to store or cover hay and silage.
- Animal waste containers or component parts thereof (may only mark certificate as "Single Purchase").
- Animal bedding, medicine for farm livestock, and milk house supplies.
- All-terrain vehicles (ATV) used exclusively in farming.

Federal and Wisconsin Governmental Units

Enter CES No., if applicable

- The United States and its unincorporated agencies and instrumentalities and any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.
- State of Wisconsin or any agency thereof; Local Exposition District, Professional Baseball Park District, or Professional Football Stadium District.
- Wisconsin county, city, village, or town, including public inland lake protection and rehabilitation district, municipal public housing authorities, uptown business improvement districts, local cultural arts district, and Fox River Navigational System Authority.
- Wisconsin public schools, school districts, universities, and technical college districts.
- County-city hospitals or UW Hospitals and Clinics Authority.
- Sewerage commission, metropolitan sewerage district, or a joint local water authority.

Other

- Containers and other packaging, packing, and shipping materials, used to transfer merchandise to customers of the purchaser.
- Trailers and accessories, attachments, parts, supplies, materials, and service for motor trucks, tractors, and trailers which are used exclusively in common or contract carriage under LC or IC No. _____.
- Items or services purchased directly by and used by religious, charitable, educational, scientific, or other organizations holding a Wisconsin Certificate of Exempt Status. CES No. _____.
- Tangible personal property to be resold by _____ on my behalf where _____ is registered to collect and remit sales tax to the Department of Revenue on such sales.
- Tangible personal property or services purchased by a Native American with enrollment # _____, who is enrolled with and resides on the _____ Reservation, where buyer will take possession of such property or services.
- Tangible personal property becoming a component of an industrial or municipal waste treatment facility, including replacement parts, chemicals, and supplies used or consumed in operating the facility.
- Portion of the amount of electricity or natural gas used or consumed in an industrial waste treatment facility. (Percent of electricity or natural gas exempt _____%)
- Electricity, natural gas, fuel oil, propane, coal, steam and wood used for fuel for residential or farm use.

	% of Electricity Exempt	% of Natural Gas Exempt	% of Fuel Exempt
<input type="checkbox"/> Residential	_____ %	_____ %	_____ %
<input type="checkbox"/> Farm	_____ %	_____ %	_____ %

Address Delivered: _____

- Percent of printed advertising material solely for out-of-state use. _____ %
- Other purchases exempted by law. (State items and exemption). _____

I hereby certify that if the item(s) being purchased are not used in an exempt manner, I will remit use tax on the purchase price at the time of first taxable use. I understand that failure to remit the use tax may result in a future liability that may include tax, interest, and penalty.

Authorized Signature	Title	Date
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(DETACH AND PRESENT TO SELLER)

INSTRUCTIONS

This certificate may be used to claim exemption from Wisconsin state, county, baseball and football stadium, local exposition, and premier resort sales or use taxes and replaces all sales and use tax exemption certificates, except for the following: Certificate of Exemption for Rental Vehicles (Form RV-207), Construction Contract Entered Into Before the Effective Date of County Tax (Form S-207CT-1), and a Wisconsin Direct Pay Permit. (Note: Form S-211 may be used by a purchaser claiming the direct pay exemption, if the purchaser checks the "other purchases exempt by law" line and enters all the required direct pay information.)

Under the sales and use tax law, all receipts from sales of tangible personal property, property, items and goods under s.77.52(1)(b), (c), and (d), or taxable services are subject to the tax until the contrary is established. However, a seller who receives a fully completed exemption certificate no later than 90 days after the date of sale is relieved of any responsibility for collection or payment of the tax upon transactions covered by the certificate. A fully completed certificate is one which is completely filled in and discloses a specific exemption claim appropriate to the business or activity being conducted by the purchaser.

RESALE: A purchaser using the resale exemption is attesting that the tangible personal property, property, items, or goods under s.77.52(1)(b), (c), or (d), or taxable services being purchased will be resold, leased, licensed, or rented. However, in the event any such property, items, or goods is used for any purpose other than retention, demonstration, or display while holding it for sale, lease, license, or rental in the regular course of business, the purchaser is required to report and pay the tax on the purchase of the property, item, or good.

The following purchasers may make purchases for resale even though they do not hold a Wisconsin seller's permit or use tax certificate: (a) A wholesaler who only sells to other sellers for resale may insert "Wholesale only" in the space for the seller's permit number; (b) A person who only sells or repairs exempt property, such as to a manufacturer or farmer, may insert "Exempt sales only"; (c) A nonprofit organization may insert "Exempt sales only" if its subsequent sales of the tangible personal property, property, items, or goods under s.77.52(1)(b), (c), or (d), or taxable services are exempt as occasional sales.

A resale exemption may be granted if the purchaser is unable to ascertain at the time of purchase whether the property will be sold or will be used for some other purpose. If the items are used in a taxable manner, then sales or use tax is due on the purchase of the items.

MANUFACTURING: "Manufacturing" means the production by machinery of a new article of tangible personal property or items or property under s.77.52(1)(b) or (c) with

a different form, use, and name from existing materials, by a process popularly regarded as manufacturing, and that begins with the conveying raw materials and supplies from plant inventory to the place where work is performed in the same plant and ends with conveying finished units of tangible personal property or items or property under s.77.52(1)(b) or (c) to the point of first storage in the same plant.

FARMING: This certificate may not be used by farmers to claim exemption for the purchase of motor vehicles or trailers for highway use, lawn or garden tractors, snowmobiles, or for items used for the personal convenience of the farmer. When claiming an exemption for an ATV which is also registered for public use, a written description including the percentages of time for personal and farm use, must be submitted with the ATV Registration Application.

The sales price from the sale of electricity, natural gas, and other fuels for use in farming are exempt all 12 months of the year. Farmers claiming this exemption should check the box for electricity and fuel located in the "Other" section.

This certificate cannot be used as an exemption for paying Wisconsin motor vehicle fuel tax.

FEDERAL AND WISCONSIN GOVERNMENTAL UNITS: This exemption may only be accepted from federal and Wisconsin governmental units and replaces the requirement for having a purchase order from the governmental unit or recording on invoices the Certificate of Exempt Status (CES) number of the governmental unit. Governmental units of other countries and states may not use this exemption certificate. The governmental unit should check the box that best describes their unit of government.

OTHER:

Containers: This exemption applies regardless of whether or not the containers are returnable. Containers used by the purchaser only for storage or to transfer merchandise owned by the purchaser from one location to another do not qualify for the exemption.

Common or contract carriers: The exemption available to common or contract carriers for certain vehicles and repairs listed on this certificate applies only to those units used "exclusively" in such common or contract carriage. The fact that a carrier holds a LC or IC number is not in itself a reason for exemption.

Organizations holding a Certificate of Exempt Status (CES) number: Sales of tangible personal property, property, items, or goods under s.77.52(1)(b), (c), or (d) or taxable services sold "directly" to certain nonprofit organizations are exempt only if the organization holds a CES number issued by the Wisconsin Department of

Revenue. However, a similar out-of-state organization may use this exemption to purchase without tax even though it has not been issued a Wisconsin Certificate of Exempt Status number. Note: Governmental units from other states do not qualify for this exemption. Taxable charges (for lodging, meals, auto rental, etc.) incurred by an employee/representative of an exempt organization when the employee/representative is on a business trip are exempt, provided the retailer issues the billing or invoice in the name of the exempt organization, the Certificate of Exempt Status number is entered on the billing or invoice, and the retailer retains a copy of that document.

Waste treatment facilities: The exemption applies to the sale of tangible personal property and items and property under s.77.52(1)(b) and (c) to a contractor for incorporation into real property which is part of an industrial or commercial waste treatment facility that qualifies for property tax exemption or a Wisconsin or federal governmental waste treatment facility.

Electricity, natural gas, fuel oil, coal, steam, corn, and wood (including wood pellets which are 100% wood) used for fuel:

- The sales price from the sale of electricity and natural gas for residential use during the months of November through April are exempt from sales and use tax.
- The sales price from sales of fuel oil, propane, coal, steam, corn, and wood (including wood pellets which are 100% wood) used for fuel sold for residential use are exempt from sales or use tax. Wood pellets are considered 100% wood even though the pellets may contain a small amount of binding material used to form the pellets.
- The sales price from the sale of fuel and electricity for use in farming are exempt all year.

A retailer of electricity, fuel, or natural gas shall have a signed exemption certificate for exempt sales for residential or farm use unless any of the following apply:

1. 100% of the electricity, fuel, or natural gas is for exempt use.
2. The sale is to an account which is properly classified as residential or farm pursuant to schedules which are filed for rate tariff with the Wisconsin Public Service Commission which are in force at the time of sale.
3. The sale is to an account which is properly classified as residential or farm for classification purposes as directed by the Federal Rural Electrification Administration.

"Farm use" means used in farming, including use in a tractor or other farm machines used directly in farming, in a furnace heating a farm building, in providing lighting in farm buildings, and use in operating motors of machines used directly in farming.

"Residential use" means use in a structure or portion of a structure which is a person's permanent principal residence. It does not include use in motor homes, travel trailers, other recreational vehicles, or transient accommodations. "Transient accommodations" means rooms or lodging available to the public for a fee for a continuous period of less than one month in a building such as a hotel, motel, inn, tourist home, tourist house or court, summer camp, resort lodge, or cabin.

Other purchases exempted by law include:

1. Printed material which is designed to advertise and promote the sale of merchandise, or to advertise the services of individual business firms, which printed material is purchased and stored for the purpose of subsequently transporting it outside the state by the purchaser for use thereafter solely outside the state.
2. Parts, supplies, or repairs for a school bus used exclusively as a contract carrier pursuant to a contract with a school or other organization.
3. Waste reduction and recycling machinery and equipment, including parts and repairs, which are exclusively and directly used for waste reduction and recycling activities.
4. Railway cars, locomotives, and other rolling stock used in railroad operations, or accessories, attachments, parts, lubricants, or fuel therefor.
5. Commercial vessels and barges of 50-ton burden or over engaged in interstate or foreign commerce or commercial fishing, and accessories, attachments, parts, and fuel therefor.
6. Fuel sold for use in motorboats that are regularly employed in carrying persons for hire for sport fishing in and upon the outlying waters, as defined in sec. 29.001(63), Wis. Stats., and the rivers and tributaries specified in sec. 29.2285(2)(a)1. and 2., Wis. Stats., if the owner and all operators are licensed under sec. 29.514, Wis. Stats., to operate the boat for that purpose.

SIGNATURE: For corporations, this form must be signed by an employee or officer of the corporation.

QUESTIONS: If either the purchaser or the seller has any questions regarding the completion or use of this exemption certificate, please contact the department by:

Telephone: (608) 266-2776

Fax: (608) 267-1030

E-mail: sales10@revenue.wi.gov

Write: Wisconsin Department of Revenue
PO Box 8949
Madison WI 53708-8949

Website: www.revenue.wi.gov



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Terms Agreement

The undersigned (Purchaser) agrees that all purchases made by the Purchaser from Legacy Brands, LLC a subsidiary of Triangle Distributing Co., Inc. (Seller) are subject to the following terms and conditions:

1. All amounts due for goods and services purchased from Seller are payable at the Seller's distribution facility from which the goods and services are delivered. Purchaser acknowledges that such amounts are not payable in installments but are payable in full as stated herein.
2. All amounts due to the Seller are payable in accordance with payment terms granted by the Seller's credit department from with the goods and services are delivered. If any amount due to the Seller is not paid in accordance which such payment terms, a delinquent charge shall be added to the sum due, which charge shall equal the amount obtained by multiplying the delinquency by 1 1/2% (one and one-half) percent per month on all non-beer purchases.
3. Check Writers: We accept checks under these conditions: When you pay by check, you expressly authorize this merchant if your check is dishonored or returned for any reason, to electronically debit your account for the amount of the check plus a processing fee of \$40.00 (or legal limit) plus any applicable sales tax. The use of a check for payment is your acknowledgement and acceptance of this policy and its terms.
4. In the event the account is turned over to an attorney or other agency for collection or suit is brought on the same, or the same is collected through any judicial proceeding whatsoever. Purchaser shall pay all reasonable attorneys' fees and court cost incurred by the Seller.
5. Purchaser shall notify Seller by certified mail of any change of ownership or Purchaser. Purchaser warrants to Seller.

Purchaser: _____ Date: _____

Printed Name: _____

Title: _____ Sales Representative: _____

I, _____, for and in consideration of your extending credit at any request to _____ ("Company"), personally guarantee prompt payment of any obligation of the Company to Legacy Brands, LLC a subsidiary of Triangle Distributing Co., Inc. (Seller), whether now or herein after incurred, and I agree to bind myself to on any sum which is due the Company to Seller whenever the Company fails to pay the same It is understood this guarantee shall be an absolute, continuing, and irrevocable guarantee for such indebtedness of the Company.

I expressly waive presentment, demand, protest, dishonor, diligence, notice of default or nonpayment, notice of acceptance of this agreement, notice of the extending of any guaranteed indebtedness already or hereinafter contacted for by Company, notice of any modification or renewal of any credit evidencing the indebtedness guaranteed, notice if any renewal or indebtedness hereby guaranteed and to all renewals or extensions of such indebtedness. I further waive any right to require Seller to proceed against, or make any effort at collection of the guaranteed indebtedness, from Company or any other party liable for such indebtedness.

If the guaranteed indebtedness is not paid by me when due, and this guarantee is placed in the hands of an attorney for collection or suit is brought hereon, or it is enforced through any judicial proceeding whatsoever, I shall pay all reasonable attorney's fees and costs incurred by Seller. In the event more than one party executes this guarantee as a guarantor, than each guarantor agrees to be jointly and severally liable for the guaranteed indebtedness, and in all instances herein, singular should be constructed to include the plural.

Company Signature: _____ Date: _____

Print: _____ Witness: _____