

# STATE of INDIANA

DEPARTMENT OF REVENUE  
INDIANA GOVERNMENT CENTER NORTH  
100 N. SENATE AVE



INDIANAPOLIS, IN 46204-2253

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1800154085768



PERDUE FARMS INCORPORATED AND SUBSIDIARIES  
PERDUE INCORPORATED  
PO BOX 1537  
SALISBURY, MD 21802-1537

FID: 52-0888853/0  
TID-Loc: 0003407560-001  
Corr. Id: 1800154085768  
Date: 12/07/2018  
DLN: 18I0006255001

**Doing Business Name and Address:**

PERDUE INCORPORATED  
213 CLARK & COSBY RD  
WASHINGTON, IN 47501

**Re: Authority for Direct Payment; Sales and Use Tax**

**Dear Taxpayer:**

Pursuant to your request for a direct payment permit, the Department of Revenue, under authority of Indiana Code 6-2.5-8-9, authorizes you to make direct payment of such tax imposed on any purchase, use, storage, or other consumption of tangible personal property.

The Indiana Department of Revenue grants you permission to make a photostatic copy of this authorization to give to your suppliers as proof that the Indiana sales tax will be remitted by you to the Indiana Department of Revenue. Direct payment permits may not be used for the purchase of licensed vehicles or utilities.

Direct payment permits do not certify that the issuer is entitled to an exemption and may not be issued to flat bid (lump sum) contractors.

Effective July 1, 1989, Indiana Code 6-2.5-8-9 has been revised to make this a permanent permit and no longer requires renewal with the department. This authority may be revoked at any time by the Indiana Department of Revenue with or without cause.

**Sincerely,**

Indiana Department of Revenue  
Tax Administration Division  
P.O. Box 6197  
Indianapolis, Indiana 46206-6197  
(317) 233-4015

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## INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor  
Adam J. Krupp, Commissioner

Indiana Government Center  
100 N. Senate Ave, Rm 248  
Indianapolis, IN 46204-2253

December 27, 2018

Dear Customer:

The Indiana Department of Revenue ("DOR") previously approved your application for direct payment authority and issued a direct payment permit ("permit"). This permit, when presented to a vendor, allows you to make purchases of tangible personal property without paying sales tax to vendors, and, instead, requires you to remit any use tax due directly to DOR.

Since the issuance of your permit, DOR has amended the language of the permit to address transactions involving construction contractors who are making improvements to realty. The permit may be issued only to retail merchants selling tangible personal property. It may not be issued to contractors performing construction contracts unless the contractor bills separately for materials and labor – commonly known as a "time and material" contract.

As indicated in our prior letter, pursuant to DOR's authority as defined under Indiana Code 6-2.5-8-9(c), DOR hereby revokes your existing permit, and is issuing a new permit to you. Please destroy any copies of your revoked permit and begin using the new permit immediately. The revoked permit is no longer valid and does not excuse the payment of sales tax to vendors for any transactions occurring after the revocation date.

If you have any questions, please contact DOR at (317) 232-2182.

Sincerely,

Indiana Department of Revenue