



STATE OF TENNESSEE  
DEPARTMENT OF REVENUE

**Resale Authorization**

December 17, 2025

TAX DEPARTMENT  
TIMEPAYMENT CORP.  
400 TRADECENTER STE 6950  
WOBBURN MA 01801-7476

Letter ID: L2081139136  
Account ID: 1000255560-SLC  
Account Type: Sales and Use Tax

The above named taxpayer has been granted authority in accordance with Tenn. Code Ann. § 67-6-102 and Tenn. Comp. R. & Regs. 1320-05-01-.62 and 1320-05-01-.68 to make purchases intended for subsequent resale without payment of sales or use tax. Any merchandise or other taxable item purchased without the payment of tax upon this resale certificate that is used or consumed in any manner by the taxpayer, or is given away, must be reported and the tax paid directly to the Tennessee Department of Revenue.

It is a misdemeanor to misuse the certificate of resale for the purpose of obtaining taxable property or services without the payment of the sales or use tax when it is due and such wrongful use is grounds for the Commissioner to revoke the taxpayer's Certificate of Registration.

The taxpayer must furnish its supplier(s) at the time of purchase with a copy of the enclosed certificate with the lower portion properly completed. The original certificate should be retained **for copy purposes**. The supplier must maintain a file copy as evidence of the sales tax exemption. Later purchases do not require the submission of additional copies. The taxpayer must notify the seller in writing if the certificate is no longer valid.

David Gerregano  
Commissioner of Revenue



## STATE OF TENNESSEE DEPARTMENT OF REVENUE

TAX DEPARTMENT  
TIMEPAYMENT CORP.  
400 TRADECENTER STE 6950  
WOBURN MA 01801-7476

**Letter ID:** L2081139136  
**Effective Date:** August 1, 2007  
**Account ID:** 1000255560-SLC  
**Account Type:** Sales and Use Tax  
**Location ID:** 0105134105  
**Location Address:**  
TAX DEPARTMENT  
TIMEPAYMENT CORP.  
400 TRADECENTER STE 6950  
WOBURN MA 01801-7452

### Sales and Use Tax Certificate of Resale

The above named taxpayer has been granted authority in accordance with Tenn. Code Ann. § 67-6-102 and Tenn. Comp. R. & Regs. 1320-05-01-.62 and 1320-05-01-.68 to make purchases intended for subsequent resale without payment of sales or use tax. Any merchandise or other taxable item purchased without the payment of tax upon this resale certificate that is used or consumed in any manner by the taxpayer, or is given away, must be reported and the tax paid directly to the Tennessee Department of Revenue.

The supplier must maintain a file copy as evidence of the sales tax exemption. Later purchases do not require the submission of additional copies.

*Seller's Name*

*Seller's Address (City & State)*

I, \_\_\_\_\_, as an authorized representative of the taxpayer, certify that the products or services purchased are intended for subsequent resale by the purchaser for the following reason.

- ( ) resale of the tangible personal property, taxable service, taxable amusement, or taxable digital product
- ( ) rental or leasing of the tangible personal property
- ( ) a component part of a manufactured, assembled, processed or refined finished product that is for resale

Under penalty of perjury, I affirm this to be a true and correct statement.

Filippo Guidi

1/1/2026

*Print Name of Authorized Representative*

*Signature of Authorized Representative*

*Date*