

**IDS Terms and Conditions Guide  
Section F**

**Clause Number: F501  
Effective: 9/22/2004  
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Taxable – MDC Entities

Goods or services purchased on this contract are not for resale. Seller shall itemize applicable sales tax and identify the state to which the tax applies.

Effective 1/1/1997, Buyer has been issued a Missouri Direct Pay Certificate. Seller should not bill any Missouri tax on the invoice. Any taxes owed will be submitted directly to the State of Missouri by Buyer. Buyer will supply Seller with a copy of its Missouri Direct Pay Certificate upon written request.

Effective 3/1/2004, Buyer has been issued an Alabama Direct Pay Certificate. Seller should not bill any Alabama tax on the invoice. Any taxes owed will be submitted directly to the State of Alabama by Buyer. Buyer will supply Seller with a copy of its Alabama Direct Pay Certificate upon written request.