

## California Resale Certificate

**I HEREBY CERTIFY:**

1. I hold valid seller's permit number: 239347200

2. I am engaged in the business of selling the following type of tangible personal property:

Caterpillar Heavy Equipment

3. This certificate is for the purchase from \_\_\_\_\_ of the item(s) I have listed in paragraph 5 below. [Vendor's name]

4. I will resell the item(s) listed in paragraph 5, which I am purchasing under this resale certificate in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe use tax based on each item's purchase price or as otherwise provided by law.

5. Description of property to be purchased for resale:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6. I have read and understand the following:

**For Your Information:** A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

NAME OF PURCHASER

Western States Equipment Company

SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRESENTATIVE



PRINTED NAME OF PERSON SIGNING

Shelby Hendrickson

TITLE

Corporate Controller

ADDRESS OF PURCHASER

500 E Overland Rd, Meridian, ID 83642

TELEPHONE NUMBER

(208 ) 947-4588

DATE

01/27/2026






# 2026 cdtfa230-Unsigned

Final Audit Report

2026-01-27

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