

# **The Goodyear Tire & Rubber Company**

**Akron, Ohio 44316-0001**

January 17, 2005

Dear Goodyear Vendor:

Your request of The Goodyear Tire & Rubber Company to execute an Ohio Sales Tax Certificate of Exemption has been received.

We hold Ohio Direct Payment Permit No. 98-000649 issued 10/1/49 and under this permit pay all sales and use taxes directly to the State of Ohio rather than to vendors. Pursuant to Ohio Revised Code 5739.01 (F), no Ohio certificates of exemption are required to be issued by us. Instead, please be advised of the following notation:

"The Ohio Department of Taxation has issued Direct Payment Permit No. 98-000649 on 10/1/49 to this Company authorizing it to purchase tangible personal property and services without payment of sales tax at the time of purchase. We agree to maintain adequate records of all purchases and pay tax on the taxable purchases directly to the state.

"The Ohio Direct Payment permit does not apply where the purchase order covers a real property construction contract in which tangible personal property or services furnished under the contract is purchased by and incorporated into real property by the construction contractor. In that case, the construction contractor would pay applicable sales tax to its vendors."

This procedure complies with Section 5739.031 of the Revised Code and regulations issued by the Ohio Tax Commissioner. Receipt of our purchase order bearing this notice or this letter will absolve you from all duties and liabilities imposed by Sections 5739.03 or 5741.04 of the Revised Code with respect to collection of the Ohio Sales and/or Use Tax on sales of tangible personal property and services to this permit holder.

Sincerely,



Vince W. Magnacca  
Manager- State & Local Tax