

## APPLICATION FOR MEMBERSHIP/PARTICIPATION CONSENT AND CERTIFICATION OF TAXPAYER I.D. NUMBER

To: **Randall Farmers Coop Union**

The undersigned/Patron<sup>1</sup> does hereby apply for membership \_\_\_ or a Nonvoting Participation \_\_\_ in the above named farmers cooperative (Co-op), and agrees to conform to the Bylaws of this association.

Patron is \_\_\_ is not \_\_\_ a producer of agricultural products. (Voting membership requires the applicant be a producer of agricultural products).

The undersigned/Patron of Co-op hereby consents to include in Patron's gross taxable income, the stated dollar amount of any distribution with respect to patronage which are made in the qualified written notices of allocation, and which are received by Patron from Co-op in the taxable year in which such written notices of allocation are received by the Patron in the manner provided in 26 U.S.C. 1385(a). Patron hereby consents and agrees to treat the stated dollar amount of all per-unit retain certification received by the Patron in connection with products marketed through the Co-op as representing cash distribution which the Patron has constructively received, and which has been reinvested in Co-op. This "consent" is REVOCABLE pursuant to the EXPLANATION below.

Patron hereby acknowledges receipt of a copy of Co-op's Bylaws and further acknowledges receipt of a copy of Co-op's credit policy and hereby agrees to adhere to the provisions and limitations as set forth in said Bylaws and Credit Policy, and any amendments thereto.

**Certification- Under penalties of perjury, I certify that (1) The number shown on this form is Patron's correct taxpayer identification number (or I am waiting for a number to be issued), and (2) Patron is not subject to backup withholding because: (a) Patron is exempt from backup withholding, or (b) Patron has not been notified by the Internal Revenue Service (IRS) that Patron is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified Patron that Patron is no longer subject to backup withholding.**

**Certification instructions- You must cross out item (2) above if you have been notified by the IRS that Patron is currently subject to backup withholding because of underreporting interest or dividends on Patron's tax return. However, if after being notified by the IRS that Patron was subject to backup withholding, Patron received another notification from the IRS that Patron I is no longer subject to backup withholding, do not cross out item (2).**

**The Internal Revenue Service does not require consent to any provision of this document other than the certifications required to avoid backup withholding.**

\_\_\_\_\_  
Patron's Name Taxpayer I.D. No., SSN or EIN

\_\_\_\_\_  
Address City ST ZIP Phone \_\_\_\_\_

\_\_\_\_\_  
Signature<sup>3</sup> (Title/Position) Date

\_\_\_\_\_  
Signature<sup>3</sup> (Title/Position) Date

1. Please designate the applicant as on of the following: Individual \_\_\_\_, Partnership \_\_\_\_, Corporation \_\_\_\_, Trust \_\_\_\_, Limited Liability Company \_\_\_\_, Other \_\_\_\_.
2. Birth date of applicant, Trustor, or oldest principal \_\_\_\_\_.
3. If Partnership, ALL partners sign. If Corporation, President and Secretary sign.

The foregoing consent is revocable by the member in a writing received by the Co-op; PROVIDED HOWEVER that such revocation is effective with respect to patronage occurring after the close of the Co-op's fiscal year during which said written revocation is received. THE PATRON'S/MEMBER'S CONSENT IS REQUIRED FOR THE CO-OP TO RECEIVE AN INCOME TAX DEDUCTION FOR ITS PATRONAGE ALLOCATIONS, pursuant to Subchapter T of the Internal Revenue Code, 26 USC, sections 1381 through 1388. By signing said consent, the Patron agrees to include the total amount of any patronage allocation or dividend (not just the cash portion thereof) in Patron's gross taxable income in the year during which qualified written notice of allocation is received. While you are required to sign the foregoing consent, it relates to Patron only to the extent that Patron's purchases from the Co-op, or sales to the Co-op, are related to Patron's taxable income.

**CREDIT APPLICATION**  
**RANDALL FARMERS CO-OP UNION**  
**RANDALL, KS**

Date \_\_\_\_\_

Name of Applicant(Credit Patron) \_\_\_\_\_ Date of Birth \_\_\_\_\_

Address \_\_\_\_\_  
Street PO Box City ST Zip County

Soc. Sec. or FEIN No. \_\_\_\_\_ Phone \_\_\_\_\_

Employer Name and Address \_\_\_\_\_

Bank \_\_\_\_\_ Amount of Credit Requested \_\_\_\_\_

Credit References:

Reference: \_\_\_\_\_ Reference: \_\_\_\_\_

Address: \_\_\_\_\_ Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Phone: \_\_\_\_\_

\_\_\_\_\_  
Credit Patron (Printed)

\_\_\_\_\_  
Credit Patron-spouse/partner (Printed)

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Signature Date

**NOTE:** The Federal Equal Credit Opportunity Act prohibits creditors from discriminating against credit applicants on the basis of race, color, religion, national origin, sex, marital status, age (provided that the applicant has the capacity to enter into a binding contract); because the applicant has in good faith exercised any right under the Consumer Credit Protection Act. The federal agency that administers compliance with the law concerning this creditor is Federal Trade Commission, Equal Credit Opportunity, Washington D.C. 20580.

Please advise the Cooperative if you wish any credit information regarding this account to be reported in the names of both spouses.

This agreement made and entered into on the date first above stated by the Patron and the above-named Cooperative Association (Cooperative), pursuant to the Consumer Credit Protection Act (Federal Truth in Lending Act) (Public Law 90-321; 82 Stat.146) and the Kansas Uniform Consumer Credit Code (KSA 16a-1-101 et seq.).

Credit Patron agrees to regularly patronize the Cooperative and promises to pay for all goods and services so purchased as follows:

**DUE DATE:** All purchases made on credit during the month that are reflected on the periodic billing statement for such month are due and payable upon receipt of billing statement.

**CONVENIENCE CREDIT:** If all credit purchases on patron's account are paid in full before the last day of the month following the month of purchase, the account shall not be subject to any FINANCE CHARGE.

**FINANCE CHARGE:** Any balance not paid before the last day of the month following the month of purchase shall be subject to a FINANCE CHARGE of 1.75% per month on the unpaid balance of the account, which is an ANNUAL PERCENTAGE RATE OF 21%. Said FINANCE CHARGE to apply to the unpaid balance on the account on the last day of the billing cycle carried over from the prior month.

**TERMINATION OF CREDIT:** The Cooperative reserves the right to terminate credit sales to the credit patron at any time. In addition thereto, no additional credit purchases shall be allowed on an account that is over 30 days past due.

**CHANGE IN TERMS:** This agreement may be changed by the Cooperative after thirty (30) days notice before the effective date of the change in accordance with KSA 16a-3-204 or as hereafter amended.

**SECURITY FOR ACCOUNT:** Any purchase(s) made pursuant to this agreement shall be secured by a security interest and lien in any investment the patron may have in the Cooperative. Investment means any stock, stock or membership credit, or revolving fund or patronage ledger credit. The credit patron does not have the right to demand offset of such investment on his account. Such an offset may be made only at the discretion of the Cooperative's Board of Directors.

**COLLECTION ATTORNEY FEES:** Credit patron agrees to pay the reasonable costs of collection, including, but not limited to, attorney and collection agency fees (but not both), and court costs, but such fees may not exceed 15% of the unpaid debt after default, in accordance with KSA 16a-2-507 or as hereafter amended.

**AGENCY:** Until notified in writing to the contrary by the credit patron, the Cooperative may assume that the credit patron's spouse, children over the age of sixteen years, and any employees, if any, are authorized to purchase goods or services and charge them to the credit patron's account.



**RFCU Loyalty Card**

With our Loyalty Fuel card, you can save 3 cents per gallon with each fuel purchase. We proudly offer CENEX fuel at both locations.

**24-hour Fueling Locations:**

Randall Service Station      202 2nd St Randall KS 66963  
 Jewell Service Station      210 Main St Jewell KS 66949

**RFCU Loyalty Card Application**

Account Name: \_\_\_\_\_ Account Holder: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

<b>Card</b>	<b>Description:</b> If you want us to attach to a name, vehicle, etc.	<b>Pin #:</b> choose a 4-digit pin, can be all the same or choose a pin for each card	<b>Office use only:</b>  <b>Card Number</b>
1			
2			
3			
4			
5			

Credit Limit Requested: \_\_\_\_\_

Mail Cards

Hold cards for pickup

KANSAS DEPARTMENT OF REVENUE  
**AGRICULTURAL EXEMPTION CERTIFICATE**

466318

Seller Name: \_\_\_\_\_

Seller Address: \_\_\_\_\_  
Street City State Zip Code

Purchaser Name: \_\_\_\_\_

Purchaser Address: \_\_\_\_\_  
Street City State Zip Code

Provide a description of tangible property or services purchased: \_\_\_\_\_

**PART A (required) - QUALIFYING EXEMPTION**

Check all that apply.

- Property purchased is an ingredient or component part. Complete Part D. [see K.S.A. 79-3606(m)]
- Property purchased is consumed in production. Complete Part D. [see K.S.A. 79-3606(n)]
- Property purchased is propane for agricultural use. Complete Part D. [see K.S.A. 79-3606(w)]
- Property purchased is farm machinery and equipment or aquaculture machinery and equipment, repair and replacement parts therefor or services performed in repair and maintenance of such machinery and equipment, which will be used exclusively in farming, ranching, or aquaculture production. If property is a work-site utility vehicle. Complete Part C. [see K.S.A. 79-3606(t)]
- Property purchased is seed, tree seedling, fertilizer, insecticide, herbicide, germicide, pesticide, fungicide, or services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use. Complete Part D. [see K.S.A. 79-3606(mm)]
- Property purchased is tangible personal property or services necessary to construct, reconstruct, repair, or replace any fence that is used to enclose land devoted to agricultural use. Complete Part B. [see K.S.A. 79-3606d(b)]

**PART B - FENCING**

Location of agriculture land: \_\_\_\_\_  
City State Zip Code County

Name of agricultural landowner or operator: \_\_\_\_\_

- By checking this box, I certify that I have read the instructions included on the back of this form and the tangible personal property or services purchased will be used to enclose land which is devoted to agricultural use only and I acknowledge that any tangible personal property or service purchased which is not used exclusively to enclose land devoted for agricultural use is subject to Kansas sales tax. Complete Part D.

**PART C - WORK-SITE UTILITY VEHICLE**

Confirm that the purchased vehicle has all the following specifications.

- Vehicle is **NOT** less than forty-eight (48) inches in width
- Vehicle's unladen weight, including fuel, is more than eight hundred (800) pounds
- Vehicle is equipped with four or more non-highway tires
- Vehicle is equipped with bench or bucket type seating
- Vehicle is equipped with bed or cargo box for hauling materials

*All five boxes must be checked for the vehicle to qualify for the agricultural exemption.*

Select all activities the vehicle will be used for:

- Farming
- Ranching
- Agriculture

Describe how the vehicle will be used in each activity selected above: \_\_\_\_\_

- By checking this box, I certify that I have read the instructions included on the back of this form and the vehicle purchased will be used **exclusively** in farming, ranching, or aquaculture production and that using the vehicle in any other activity, such as hunting or other recreational purposes, subjects the vehicle to Kansas sales tax. Complete Part D.

**PART D (required) - CERTIFICATION FOR ALL PURCHASERS INCLUDING CONTRACTORS**

I declare under penalty of perjury under the law of the State of Kansas that the foregoing is true and correct and that I have read the guidance included on the back of this form. I further understand that in the event the property so purchased is not used in accordance with the exemption checked above, I may be liable for any Kansas sales tax owed and any applicable penalties and interest.

Signature \_\_\_\_\_ Print Name \_\_\_\_\_ Date \_\_\_\_\_

- Check this box and sign above as a purchaser, if you are a contractor purchasing materials (tangible personal property) for fencing used to enclose land devoted to agricultural purposes.

# **AGRICULTURAL EXEMPTION INSTRUCTIONS**

## **GENERAL INSTRUCTIONS**

All purchasers must complete Part A and Part D of the form. Part B and Part C are only required to be completed, if applicable to the items being purchased. Sellers/retailers should retain a completed copy of this certificate in their records for at least three years from the date of sale.

## **PART A**

### **Ingredient or Component Part**

Exempt: wheat, corn, milo, soybean, sunflower seed used to produce these crops; feed for beef or dairy cattle, sheep, and hogs; ground grain for chickens in a poultry or egg-laying operation; food for aquatic plants and animals (fish); baler twine, baler wire, and bale wrap which is used on hay that will be resold or used in a livestock production operation.

Taxable: bedding plants and seeds for a home garden; or food for pets and pleasure animals.

### **Consumed in Production**

Exempt: insecticide, herbicides, fungicides, fumigants, germicides, pesticides, and other chemicals used in growing agricultural crops for resale or used in the processing or storage of fruit, vegetables, feeds, seeds, and grains; antibiotics, biologicals, pharmaceuticals, vitamins, minerals, and like products which are fed, injected, or otherwise applied to livestock for sale; off-road diesel fuel, oil, and oil additives consumed by farm machinery and equipment; LP gas for agricultural use.

Taxable: insecticides and the like purchased for use in a home garden; antibiotics, vitamins purchased for pets or pleasure animals; fuels, oils, for passenger vehicles, vehicles tagged for road or highway use, and all-terrain vehicles (ATV).

### **Propane for Agricultural Use**

Exempt: propane used to operate farm machinery and equipment.

Taxable: propane for non-agricultural purposes, including but not limited to, barbecue grills, campers, RVs, passenger vehicles, vehicles tagged for road or highway use, and all-terrain vehicles (ATV).

### **Farm, Ranch, or Aquaculture Machinery and Equipment**

**Note** – to qualify for the farm, ranch, or aquaculture machinery and equipment exemption, the machinery or equipment must be used **exclusively** in farming, ranching, or aquacultural production. Farming or ranching includes the operation of a feedlot, nursery, or Christmas tree farm, and farm or ranch work for hire. The exemption applies to the rental, lease, or purchase of the machinery or equipment, as well as the parts and labor purchased to repair or maintain the machinery or equipment.

Exempt: combines, discs, farm tractors, harrows, hay balers, irrigation and milking equipment, planters, plows, tillers, qualifying work-site utility vehicles (see Part C instructions), and precision farming equipment.

Taxable: air compressors, tanks, passenger vehicles, vehicles tagged for road or highway use, all-terrain vehicles (ATV), barn ventilators, building and electrical materials, bulldozers, garden hoses, grain bins, hand tools, lawnmowers, silos, water and gas wells, welding equipment, and any equipment that becomes a part of a building, facility, or land improvement.

### **Prevention of Soil Erosion**

Exempt: seeds and tree seedlings, fertilizers, insecticides, herbicides, germicides, pesticides, fungicides, and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use.

**Fencing for Agricultural Land** – see instructions for Part B

## **PART B**

Effective July 1, 2022, purchasers, which includes contractors, may use this certificate to purchase tangible personal property necessary to construct, reconstruct, repair, or replace any fence used to enclose land devoted to agriculture use exempt from Kansas sales tax. The location of the agricultural land is the location of the land where the fence will be constructed, reconstructed, repaired, or replaced.

Exempt: barbed wire, T-posts, concrete mix, post caps, T-post clips, screw hooks, nails, staples, gates, electric fence posts, electric insulators, and electric fence chargers.

## **PART C**

The retail sale of a “work-site utility vehicle” may be exempt from Kansas sales tax, if it meets all statutory requirements. To be considered a “work-site utility vehicle”, the vehicle must be equipped with a bed or cargo box for hauling materials. Additionally, the vehicle must be used **exclusively** in farming, ranching, or aquaculture production. If the vehicle is used for any purpose other than farming, ranching or aquaculture production, such as, hunting, trail riding, fishing, mudding, transporting persons, or any recreational purpose, the purchase of the vehicle is subject to Kansas sales tax.

## **PART D**

By signing this part of the form, you are declaring that under penalty of perjury under the law of the State of Kansas that the information provided in the form is true and correct and that you have read these instructions and further understand that in the event the property or service so purchased is not used in accordance with the exemption claimed, you may be liable for any Kansas sales tax owed and any applicable penalties and interest. Contractors are considered purchasers and must sign this form.