



icebreaker

NEW DEALER APPLICATION

| | | | |
|------------------|--------------------|---------------------------|-----|
| Name of Business | DBA | | |
| Billing Address | City | State | Zip |
| Telephone Number | Fax Number | How long at above address | |
| E-mail Address | Website Address | Tax ID# | |
| President/Owner | Accounting Contact | | |

Branch Locations (List locations where icebreaker products are to be sold. If more than three, please attach a separate list.)

| | | | |
|---------|------|-------|-----|
| Address | City | State | Zip |
| Address | City | State | Zip |
| Address | City | State | Zip |

Bank Information

| | | | |
|------------------------|------------------|-------|-----|
| Name of Bank | Branch | | |
| Address | City | State | Zip |
| Account Representative | Telephone Number | | |

Trade References (We require a minimum of 4 credit references, outdoor sportswear related if possible, with whom you do business on an open account)

| | | | |
|---------|-----------|-------|-----------|
| Name | Name | | |
| Address | Address | | |
| City | State/Zip | City | State/Zip |
| Phone | Fax | Phone | Fax |



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| | | | |
|---------|-----------|---------|-----------|
| Name | | Name | |
| Address | | Address | |
| City | State/Zip | City | State/Zip |
| Phone | Fax | Phone | Fax |

Business Description and History

Business Type: Corporation Proprietorship Partnership

Store Type: General Sporting Goods Outdoor Speciality Store Ski Speciality Other

Apparel: Men Women Kids

Will Merchandise be sold on the internet Yes No

Years in business: _____ If seasonal – opens/closes: _____

Projected annual sales of icebreaker products: \$ _____

Certify/ Consent

I (We) certify that the above information is true and correct, and that we can and will comply with your terms and policies.

Initial

I (We) herby give my (our) consent to have icebreaker obtain any and all information regarding

Business Name _____
including checking and/or savings accounts, credit obligations and all other credit matters which they may require in connection with my (our) request for an open line of credit. This form **may be reproduced and that copy shall be as effective as the original consent**, which I (we) have signed

Signature

Date



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Icebreaker Nature Clothing, Inc (icebreaker) is a wholly owned subsidiary of icebreaker New Zealand Limited, 7-11 Dixon Street, Wellington, New Zealand

Trading Terms

Dealer accepts appointment as an icebreaker distributor with the right to sell, at retail only, icebreaker Merchandise only at the retail outlets specifically identified above, subject to all the terms and conditions set forth: herein, on invoices submitted by icebreaker or such modifications to these terms and conditions as icebreaker may give notice to Dealer from time to time.

Acceptance of Orders: All purchase orders from dealer are subject to acceptance by icebreaker at its principal offices in New Zealand, which on acceptance shall be delivered by fax or other mutually acceptable means by icebreaker from the office in Ketchum, Idaho USA. Failure of icebreaker to provide written acceptance or cancellation within ten (10) days from date of purchase shall be deemed acceptance upon the terms set forth in the purchase order.

Delivery Terms: All deliveries of Products shall be F.O.B. Everett, Washington for overland freight shipments unless otherwise agreed to and specified by the parties, and Risk of Loss, injury or destruction of the merchandise passes to Dealer at such time and place. It is dealer's responsibility to request or provide any insurance at Dealer's sole cost.

Preseason Payment Terms: All Preseason Orders must be placed prior to the Deadline Date specified for each season. Orders placed by an Open Credit Account of icebreaker prior to the Deadline Date shall be classified as "Preseason Orders" and eligible for current preseason terms. For Open Credit Accounts, Preseason payment terms are Net 60 with a minimum order requirement of \$2500.00. Any changes to Preseason Orders must be verified in writing by icebreaker 30 days prior to ship date. Any changes of a Preseason Order resulting in net dollar decrease of 5% or more will forfeit Preseason terms and shall be treated as a new order subject to icebreaker Standard Terms.

Standard Payment Terms: Open Credit Account payment terms are Net 60 for all deliveries other than preseason orders. For orders less than \$500.00 a special handling charge may apply.

Other Terms: All orders (Preseason and Standard) will only be shipped to those accounts where there is no past due invoice amounts outstanding at the time of shipment. On all accounts that are past due, a late payment charge equivalent to 1-1/2% per month (18% annual) will be added to the outstanding balance for the time period such amounts remain unpaid. In the event icebreaker engages an attorney to collect past due amounts, whether a suit is filed or not, Dealer shall be responsible for all reasonable attorney fees incurred in addition to any other charges that may be applicable, dishonoured checks will be charged a 3% handling fee, with a minimum fee of \$5.00.

Shipment: icebreaker reserves the right to ship any orders beginning up to 2 weeks before the designated ship date, up until the completion date. Icebreaker shall have no liability to Dealer or others for any failure to timely or otherwise ship any order to Dealer, and Dealers exclusive remedy shall be cancellation of any order.

Ownership: Ownership of the products delivered by us will pass to you when we have received full payment for the products delivered (including any products previously delivered). Until ownership of the products has passed to you, you agree to hold the products on behalf of us under the following conditions:

- (a) any money received from the sale of invoiced products will be held in trust for us;
- (b) we are permitted to enter your premises to inspect and/or repossess the products or any products previously supplied;

Icebreaker Nature Clothing, Inc
371 N. Main St, Suite 201 PO Box 7249
Ketchum, ID 83340

866-363-7466 phone 866-363-7460 fax 208-726-1000 local www.icebreaker.com



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- (c) we may repossess the products at any time after:
 - (i) The due date for payment of any of the products (or any products previously supplied) has passed; or
 - (ii) the appointment of a receiver or liquidator or commencement of liquidation of you, or any other act of insolvency including any attempt to enter into a debt compromise arrangement with your creditors; or
 - (iii) You cease, or give notice of your intention to cease, carrying on business.

Returns, Repairs and Warranties: icebreaker only accepts returns of merchandise if Dealer has first obtained a Return Authorization number from icebreaker Customer Service. Any merchandise returned to icebreaker for any reason other than a covered defect, or if orders are cancelled within 30 days of ship date, a restocking charge of 15% of the order or merchandise amount will apply. If any merchandise is determined by icebreaker to be defective, icebreaker will repair or replace it, at icebreaker's sole option. If repair or replacement can be made within 30 days of receipt by icebreaker, Dealer may elect to be issued a credit for the amount of unshipped defective merchandise. Repair, replacement or issuance of credit as set forth above shall be Dealer's exclusive remedy for claims of defective merchandise and icebreaker provides no other warranties, whether for merchantability or fitness for a particular purpose or otherwise.

Acceptance: In the event of any shortage or discrepancy in or to a shipment of merchandise, Dealer must report the same to icebreaker within ten (10) days of receipt of merchandise and Dealer shall furnish the number and condition of parcels received and the packing list or invoice reference number(s) together with such written or other evidence as may be reasonably required by icebreaker. Icebreaker assumes no liability for any claims made after 45 days. In the case of damaged freight, it is Dealers sole responsibility to notify the delivering carrier immediately of any damages, whether obvious or concealed. All parcels may be insured at Dealer's request and expense.

Dealer and Trans-shipment of Merchandise: The discounting of icebreaker merchandise has not occurred in the past and it is a practice icebreaker continues to strongly discourage. Icebreaker supplies high quality products and service and requests Dealers to provide commensurate customer service which necessitates consistent retail pricing. Discounting lowers the level of Dealer service to the retail customer, which ultimately harms the image of icebreaker's products which Dealer and icebreaker have worked hard to create and protect. Dealer hereby accepts appointment as an icebreaker retail distributor with the understanding that Dealer is being granted the right to sell icebreaker merchandise to the public and not for resale and only at Dealer's retail outlets specifically identified above.

Disputes: In the event of any dispute, controversy or claim arising out of or relating to this purchase of merchandise by dealer from icebreaker the courts of Blaine County, Idaho shall have exclusive jurisdiction and venue. Dealer waives any right to contest personal jurisdiction and the validity of any judgement entered. All hearings shall be conducted in the English language and this Agreement shall be governed by and interpreted in accordance with the laws of the State of Idaho, United States of America.

I (We) Hereby give my (our) acceptance of icebreaker's Terms of Sale.

Signature

Date

Name/Title if different from above (Please Print)

SALES TAX RESALE OR EXEMPTION CERTIFICATE

| | | | | | |
|--|--------------------|--------------------------|------|-------|----------|
| Seller's Name Icebreaker USA | | Buyer's Name | | | |
| Address PO Box 7249, 371 N. Main St, Suite 201 | | Address | | | |
| City Ketchum | State ID | Zip Code 83340 | City | State | Zip Code |

1. **Buying for Resale.** I will sell, rent or lease the goods I am buying in the regular course of my business.

- a. Primary nature of business _____ Describe products sold/leased/rented _____
- b. Check the block that applies:
- Idaho registered retailer, seller's permit number _____
 - Wholesale only, no retail sales (required - see instructions)
 - Out-of-state retailer, no Idaho business presence

2. **Producer Exemptions.** I will put the goods purchased to an exempt use in the business indicated below.

Check the block that applies and complete the required information.

- Logging Exemption
 - Broadcasting Exemption
 - Publishing Free Newspapers
 - Production Exemption - check one: Farming Ranching Manufacturing Processing Fabricating Mining
- List the products you produce: _____

3. **Exempt Buyer.** All purchases are exempt. Check the block that applies.

- American Indian Tribe
- American Red Cross
- Amtrak
- Blind Services Foundation, Inc.
- Center for Independent Living
- Emergency Medical Service Agency
- Federal Government
- Forest Protective Association
- Idaho Community Action Agency
- Idaho Foodbank Warehouse, Inc.
- Idaho Government Entity
- Nonprofit Canal Company
- Nonprofit Hospital
- Nonprofit School
- Senior Citizen Center
- State/Federal Credit Union
- Qualifying Health Organization
- Volunteer Fire Department

4. **Contractor Exemptions.** This exemption claim applies to the following invoice, purchase order, or job number.

- a. Invoice, purchase order or job number to which this claim applies _____
- b. City and state where job is located _____
- c. Project owner name _____
- d. This exempt project is: (check appropriate box)
- In a nontaxing state. (Only materials that become part of the real property qualify.)
 - An agricultural irrigation project.
 - For production equipment owned by a producer who qualifies for the production exemption.

5. **Other Exempt Goods and Buyers** (see instructions).

- Aircraft used to transport passengers or freight for hire
- Aircraft purchased by nonresident for out-of-state use
- American Indian buyer holding Tribal I.D. No. _____. The goods must be delivered within the boundaries of the reservation.
- Church buying goods for food bank or to sell meals to members
- Food bank or soup kitchen buying food or food service goods
- Heating fuel and other utilities
- Livestock sold at a public livestock market
- Other goods or entity exempt by law under the following statute _____ (required - see instructions)
- Pollution control equipment required by law
- Qualifying medical items to be administered/distributed by a licensed practitioner
- Research and development goods for use at INEEL
- Snow making or grooming equipment, or aerial tramway component

Buyer: Read and sign. I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.

| | |
|--|-------|
| Buyer's Signature | Title |
| Buyer's Federal EIN or Driver's License No. and State of Issue | Date |

Attention Seller: Each of the exemptions a customer may claim on this form has special rules (see instructions on back). It is your responsibility to learn the rules and charge tax to any customers and on any goods that do not qualify for a claimed exemption and are taxable as a matter of law. You may accept this certificate from the buyer prior to the time of sale, at the time of sale, or at any reasonable time after the sale to document the exemption claim.

- * This form may be reproduced.
- * The seller must retain this form.
- * This form is valid only if all information is complete.
- * See instructions on back.

INSTRUCTIONS

1. Buying for Resale: The buyer must have an Idaho seller's permit number unless he is a wholesaler who makes no retail sales or an out-of-state retailer with no Idaho business presence (e.g. physical location, representatives or employees, etc.) An Idaho seller's permit number has up to nine digits followed by an "S." **Example: 123456-S.** If the number contains any other letter or is an inappropriate number, such as a federal Employer Identification Number, the certificate is not valid. If you wish to verify a seller's permit number, call any State Tax Commission office.

2. Producer Exemptions: Businesses that produce products for resale can buy goods that are directly and primarily used in the production process without paying tax. Loggers, publishers of free newspapers (with at least 10% editorial content) and broadcasters are granted a similar exemption. However, a seller must charge these buyers sales tax on any of the following:

- A hand tool with a unit cost of \$100 or less
- Transportation equipment and supplies
- Research equipment and supplies
- Goods used in selling/distribution
- Janitorial or cleaning equipment or supplies
- Maintenance or repair equipment and supplies
- Office equipment and supplies
- Any licensed motor vehicle or trailer and parts
- Aircraft and parts
- Recreation vehicle
- Goods that become improvements to real property (such as fence posts)

Note to seller: You may stamp or imprint a *Producer Exemption Claim* on the front of your invoice. If a customer fills in his exemption claim on a stamped or imprinted statement each time you make an exempt sale to him, you do not have to keep a Form ST-101 on file for the customer. Contact any Tax Commission Office to obtain the required language for the statement.

3. Exempt Buyers: These buyers are exempt from tax on all purchases.

Hospitals: Only licensed nonprofit hospitals qualify. Nursing homes or similar institutions do not.

Schools: Only nonprofit colleges, universities, primary and secondary schools qualify. Schools primarily teaching subjects like business, dancing, dramatics, music, cosmetology, writing and gymnastics do not qualify. Auxiliary organizations, such as parent-teacher associations and alumni groups, do not qualify.

Centers for Independent Living: Only nonresidential centers run by disabled persons that provide independent living programs to people with various disabilities qualify.

Qualifying Health Organizations: Only these qualify --

| | |
|--------------------------------------|---------------------------------------|
| American Cancer Society | Idaho Primary Care Association |
| American Diabetes Association | and its Community Health Centers |
| American Heart Association | Idaho Ronald McDonald House |
| The Arc, Inc. | Idaho Women's and Children's Alliance |
| Arthritis Foundation | March of Dimes |
| Children's Home Society of Idaho | Mental Health Association |
| Easter Seals | Muscular Dystrophy Foundation |
| Family Services Alliance of SE Idaho | National Multiple Sclerosis Society |
| Idaho Cystic Fibrosis Foundation | Rocky Mountain Kidney Association |
| Idaho Diabetes Youth Programs | Special Olympics Idaho |
| Idaho Epilepsy League | United Cerebral Palsy |
| Idaho Lung Association | |

Government: Only the federal government and Idaho state, county or city government qualify. Sales to other states and their political subdivisions are taxable.

4. Contractor Exemptions: Three exemptions apply to contractors. In each case, a contractor must list the job location, project owner, and whether the exemption claim applies to a specific invoice or purchase order, or to all purchases for a specific job number.

Nontaxing State: Construction materials for a job in a nontaxing state are exempt from Idaho sales tax. This exemption applies only to materials that will become part of real property and only if the contractor is not subject to a use tax or a similar tax in the other state. Jobs in Oregon, Montana and Alaska qualify, and some jobs in Washington.

Agricultural Irrigation: Irrigation equipment and materials for an agricultural irrigation project are exempt. Only agricultural irrigation projects qualify. For example, an irrigation system for a golf course or a residence would not qualify.

Production Equipment: A contractor who installs production equipment for a producer/manufacturer can buy the materials for the production equipment exempt from tax. This exemption does not apply to materials that become part of real property.

5. Other Exempt Goods and Buyers: If a buyer claims an exemption that is not listed on this form, he should mark the "other" block and must list the section of the law under which he is claiming the exemption or the certificate is not valid.

Aircraft Purchased by Nonresidents for Out-of-State Use: An aircraft sold to a nonresident is exempt if it will be immediately removed from Idaho and registered in another state and will not be stored or used in Idaho more than 90 days in any 12-month period. Aircraft kits and hang gliders do not qualify for this exemption.

A business is a "nonresident" if it has no business presence in Idaho. A business with property in Idaho, or employees working here, does not qualify for this exemption.

Aircraft Used to Transport Passengers or Freight for Hire: Only aircraft purchased by an airline, charter service, air ambulance service or air freight company qualify. Parts and repair and replacement materials for the exempt aircraft are also exempt. Examples of aircraft that don't qualify for this exemption are those used for recreational flights, aerial spraying, dumping or logging.

American Indian: Sales to an enrolled Indian tribal member are exempt if the seller delivers the goods to him within the reservation boundaries. The buyer's Tribal Identification Number is required.

Church: A church may buy food to sell meals to its members or qualifying goods for its food bank without paying tax. Churches must pay tax on all other goods they buy to use.

Food banks and Soup Kitchens: Food banks and soup kitchens may buy food or other goods used to grow, store, prepare or serve the food exempt from sales tax. The exemption does not include licensed motor vehicles or trailers.

Heating Fuels: Heating fuels such as wood, coal, petroleum, propane and natural gas are exempt when purchased to heat an enclosed building or a building under construction, or when used for cooking or water heating.

Livestock: Sales of cattle, sheep, mules, horses, swine and goats are exempt when sold at a public livestock market. Sales of other animals do not qualify for this exemption.

Medical Items: Only the following medical goods qualify if they will be administered or distributed by a licensed practitioner; drugs, oxygen, insulin, syringes, prosthetic devices, durable medical equipment, dental prosthesis, orthopedic appliances, urinary and colostomy supplies, enteral and parenteral feeding equipment and supplies, hemodialysis and peritoneal dialysis drugs and supplies, and chemicals and equipment used to test or monitor blood or urine of a diabetic.

Pollution Control Equipment: Equipment required by a state or federal agency and "dry to dry transfer systems" used by the dry cleaning industry qualify. Chemicals and supplies used for pollution control do not qualify. Equipment for licensed motor vehicles does not qualify.

Research and Development at INEEL: Only goods that are directly and primarily used in research, development, experimental and testing activities at the Idaho National Engineering and Environmental Laboratory qualify. Items that become a part of real property do not qualify.

Ski Resorts: The owner or operator of a downhill ski area with an aerial passenger tramway may buy parts, material and equipment that become a component part of the tramway and snowgrooming and snowmaking equipment for the slope exempt from tax. An aerial tramway includes chair lifts, gondolas, T-bar and J-bar lifts, platter lifts, rope tows and similar devices.