



**NEW DEALER
CHECKLIST**

Hello, and welcome to National Oil and Gas!

Let me take this opportunity to thank you for considering partnering with National Oil as a fuel supplier, financier, landlord, or any combination of the above. We value your business and would like to provide you with a solid business infrastructure which you can build upon to grow your business.

Over the past 75+ years, National Oil has provided the groundwork for service stations, and now in the present, for convenience stores. We are a forward-thinking company that values your business and can be flexible to accommodate your business needs. With established programs in place for load-to-load billing, consignment billing, and leasing of stores, pumps, and canopies, National Oil is a solid company that you can rely on.

Please take a moment to inspect the following package of documents for new and prospective operators:

- Dealer Application (one must be filled out for each individual owner)
- Credit Application
- Personal Financial Statement
- Dealer Information Sheet
- EFT Authorization
- Federal ID Request (W9)
- Indiana Sales Tax Exemption Certificate (ST-105)
- Station Pump/Canopy Inventory List

Whether you own your real estate or are seeking to lease from National Oil, the information that we need to gather is found on the enclosed forms. Please print and fill them out to the best of your ability, and contact Alan Gunkel at agunkel@natloil.com or (260) 824-2220 with questions or completed documents.

Thank you and we look forward to serving you in the near future.

Trout Moser
President

DEALER APPLICATION

DEALER INDIVIDUAL NAME: _____
(As it will appear on the lease)

SOC. SEC. #: _____ **Driver Lic. #** _____
(Include State)

Are You a Citizen of the United States: ___ Yes ___ No (If not please provide copy of valid work visa or proof of legal alien status or application therefore).

ADDITIONAL NAMES: _____

HOME ADDRESS: _____ **CITY:** _____ **STATE:** _____ **ZIP:** _____

HOME PHONE # _____ **CELL PHONE #** _____

ADDITIONAL PHONES: _____ **(GAS CONTROLLER)** _____ **ATM)** _____

MARITAL STATUS: _____

NAME OF SPOUSE: _____

Have you ever been arrested for or convicted of a crime that has not been expunged by a court? _____ Yes _____ No (If so please provide description of nature of crime).

DEALER'S EDUCATIONAL BACKGROUND:

DEALER's Current Employer and position: _____

DEALER's previous Employers (Greater of last three employers or all employers for the past five years), including all positions held and address of employer:

- 1) _____

- 2) _____

- 3) _____

- 4) _____

- 5) _____

List all businesses Dealer has possessed an ownership interest in (including full legal name, business address and whether still conducting business:

- 1) _____

- 2) _____

- 3) _____

- 4) _____

- 5) _____

List all of Dealer's Addresses for the past five years:

- 1) _____

- 2) _____

- 3) _____

- 4) _____

If Corporate Dealer:

CORPORATION NAME

CORP. ADDRESS: _____ **CITY:** _____ **ST:** _____ **ZIP:** _____

CORP. OFFICERS: (PRESIDENT) _____ **(VICE PRESIDENT)** _____

(SECRETARY) _____ **(TREASURER)** _____

Note: Two officers must personally guarantee the Lease and/or Reseller's Agreement

FED TAX ID # (if corporation): _____ **RETAIL MERCHANT #:** _____

ATTORNEY NAME: _____ **ACCOUNTANT NAME:** _____

INSURANCE AGENT: _____ **INS. COMPANY:** _____

COMPANY INFORMATION

Type of Business:		In Business Since:		
Legal Form Under Which Business Operates:		Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Proprietorship <input type="checkbox"/>		
If Division/Subsidiary, Name of Parent Company:		In Business Since:		
Name of Company Principal Responsible for Business Transactions:		Title:		
Address:	City:	State:	ZIP:	Phone:
Name of Company Principal Responsible for Business Transactions:		Title:		
Address:	City:	State:	ZIP:	Phone:

BUSINESS AND CREDIT INFORMATION

City, State, ZIP Code:	Bank Name:	
How long at current address?	Primary Business Address:	
Phone:	Phone:	
Fax::	Account Number:	
Email:	Type of Account:	Savings <input type="checkbox"/> Checking <input type="checkbox"/> Other <input type="checkbox"/>

BUSINESS/TRADE REFERENCES

Company Name:	Phone:	
Address:	Relationship:	
City, State, ZIP Code:	Email:	
Company Name:	Phone:	
Address:	Relationship:	
City, State, ZIP Code:	Email	

I hereby represent and warrant that the information contained herein is complete and accurate. This information has been furnished with the understanding that it is to be used by National Oil to determine whether it desires to enter into a business relationship. Furthermore, I hereby authorize the financial institutions listed in this Dealer Application to release necessary information to the company for which credit is being applied for in order to verify the information contained herein. Dealer understands and agrees that in order to be complete, this Application must be accompanied by a legible and clear copy of Dealer's state issued photo identification or driver's license.

Signature

Date

Authorization to Perform Credit Check

The applicant hereby consents to and authorizes National Oil & Gas, Inc.'s ("National Oil") investigation into the credit worthiness of the Applicant. Such consent and authorization is given with respect to any and all persons who may conduct an investigation of the Applicant's credit worthiness on behalf of National Oil, including independent contractors and credit agencies retained by National Oil for such purpose.

Applicant grants such consent and authorization to National Oil for the period commencing as of the date of this application and terminating on the date all obligations of Applicant or any entity owned in whole or part by Applicant to National Oil under any contract or agreement, or promissory note are finally satisfied and the business relationship between Applicant and such entity, if any are satisfied. Applicant acknowledges that National Oil may conduct a credit investigation of Applicant at any time from the date hereof up to the ending date.

This applicant hereby waives any and all claims, past, present or future, which the Applicant may have against National Oil by reason of any credit investigation made pursuant to Applicant's consent and authorization herein given to National Oil.

For Individual:

1. Name: _____ SS#: _____

Address: _____

Date of Birth: _____

Signature: _____ Date: _____

2. Name: _____ SS#: _____

Address: _____

Date of Birth: _____

Signature: _____ Date: _____

For Company:

Company Name: _____

Address: _____

Federal Tax ID#: _____ State of Incorporation: _____

Signature: _____

Title: _____ Date: _____

PERSONAL FINANCIAL STATEMENT

Submitted to: National Oil & Gas, Inc.

Date: _____

Section #1 - Individual Information (type or print)	Section #2 - Other Party Information (type or print)
Name _____	Name _____
Address _____	Address _____
City, State, Zip _____	City, State, Zip _____
Social Security # _____	Social Security # _____
Date of Birth _____	Date of Birth _____
Position or Occupation _____	Position or Occupation _____
Business Name _____	Business Name _____
Business Address _____	Business Address _____
City, State, Zip _____	City, State, Zip _____
Length at Present Address _____	Length at Present Address _____
Length of Employment _____	Length of Employment _____
Res. Phone _____ Bus. Phone _____	Res. Phone _____ Bus. Phone _____
Have (either of) you or any firm in which you were a major owner ever declared bankruptcy, or settled any debts for less than the amounts owed? If yes please provide details on a separate sheet.	
_____	Yes _____ No _____
Are (either of) you a defendant in any suit or legal action?	
_____	Yes _____ No _____
Are (either of) you presently subject to any unsatisfied judgements or tax liens?	
_____	Yes _____ No _____
When, if ever, have (either of) you been audited by IRS?	
_____	Yes _____ No _____

Section #3 - Statement of Financial Condition as of

ASSETS (Do not include assets of doubtful value)	In Dollars (omit cents) [Individual]	In Dollars [Joint]	If joint, with whom	LIABILITIES	In Dollars (omit cents) [Individual]	In Dollars [Joint]	If joint, with whom
Cash, Checking & Savings, CD's - (Schedule A)		0		Notes to Financial Institutions ** (Schedule G)		0	
Government Securities, Stocks, Bonds, and Other Securities (Schedule B)		0		Real Estate Mortgage Loans (Residential & Commercial) (Schedule H)		0	
Life Insurance (Cash Value Only) (Schedule C)		0		Notes Payable to Others ** (Schedule I)		0	
Accounts and Notes Receivable				Accounts Payable			
Salable Inventory				Unpaid Income Tax			
Real Property * (Schedule D)		0		Other Unpaid Taxes and Interest			
Machinery & Equipment *				Other Debts			
Motor Vehicles *				TOTAL LIABILITIES			
Business Ventures (Schedule E)		0		TOTAL NET WORTH			
Other Assets (Schedule F)		0		TOTAL NET WORTH + LIABILITIES			
TOTAL ASSETS							

* Appraised or estimated fair market value
 ** Note on schedules all assets which secure debts
 In addition to Liabilities listed above, I have endorsed, guaranteed or am otherwise contingently liable (describe any lawsuits) for the following:

Section #4 - Annual Income FOR YEAR ENDED:

ANNUAL INCOME	In Dollars [Individual]	In Dollars [Joint]	ANNUAL EXPENDITURES	In Dollars [Individual]	In Dollars [Joint]
Salary, Wages, & Bonuses			Mortgage/Rental Payments		
Dividends & Interest			Real Estate Taxes & Assessments		
Net Income from Real Estate			Taxes - Federal, State & Local		
Other Income			Insurance Payments		
(Alimony, child support, or separate maintenance income need not be revealed if you do not wish to have it considered as a basis for repaying the obligation).			Other Contract Payments (Car Payments, Charge Cards, etc.)		
			Other Expenses		
TOTAL INCOME			TOTAL EXPENDITURES		

SUPPORTING SCHEDULES

(Total in each schedule should agree with appropriate item on financial statement)

SCHEDULE A - Checking and Savings Accounts and Certificates of Deposit

NAME OF DEPOSITORY	TYPE OF ACCOUNT	IN WHOSE NAME	IF PLEDGED, TO WHOM?	AMOUNT

SCHEDULE B - Securities

DESCRIPTION	NO. OF SHARES	REGISTERED IN NAME OF	IF PLEDGED, TO WHOM?	CURRENT VALUE

SCHEDULE C - Life Insurance

NAME OF COMPANY	INSURED	BENEFICIARY	FACE AMOUNT	LOANS	CASH VALUE

SCHEDULE D - Real Property

DESCRIPTION (Acreage & Location)	TITLE IN NAME OF	% OWNED BY YOU	YEAR PURCHASED	COST	INSURANCE	CURRENT VALUE

SCHEDULE E - Business Ventures

NAME OF BUSINESS VENTURE THAT YOU ARE A PRINCIPAL OR PARTNER	YOUR POSITION / TITLE IN THE BUSINESS	LINE OF BUSINESS	YEARS IN BUSINESS	% OWNED BY YOU	BUSINESS NET WORTH	YOUR PRESENT VALUE

SCHEDULE F - Other Assets

DESCRIPTION	CURRENT VALUE

SCHEDULE G - Notes to Financial Institutions

CREDITOR	ORIG. DATE	ORIG. AMT.	SECURITY	DATE DUE OR PMT. SCH.	CURRENT BALANCE

SCHEDULE H - Real Estate Mortgage Loans

CREDITOR	ORIG. DATE	ORIG. AMT.	PROPERTY DESCRIPTION	DATE DUE OR PMT. SCH.	CURRENT BALANCE

SCHEDULE I - Notes Payable to Others

CREDITOR	ORIG. DATE	ORIG. AMT.	SECURITY	DATE DUE OR PMT. SCH.	CURRENT BALANCE

The information contained in this statement is provided to induce you to extend or to continue the extension of credit to the undersigned or to others upon the guaranty of the undersigned. The undersigned acknowledges and understands that you are relying on the information provided herein in deciding to grant or continue credit or to accept a guaranty thereof. Each of the undersigned represents, warrants, and certifies:

- (1) the information provided herein is true, correct and complete and gives a correct and complete showing of the financial condition of the undersigned,
- (2) the undersigned has no liabilities direct, indirect or contingent except as set forth in this statement, and
- (3) legal and equitable title to all assets listed herein is in the undersigned's sole name, except as may be herein otherwise noted.

Each of the undersigned agrees to notify you immediately and in writing of any change in name, address, or employment and of any material adverse change in

- (1) any of the information contained in this statement or
- (2) the financial condition of any of the undersigned or
- (3) the ability of any of the undersigned to perform its (or their) obligations to you.

In the absence of such notice or a new and full written statement, this should be considered as a continuing statement and substantially correct.

You are authorized to make all inquiries you deem necessary to verify the accuracy of the information contained herein, and to determine the credit-worthiness of the undersigned and the undersigned hereby authorizes all persons of whom you make such inquiries to respond thereto in full. Each of the undersigned authorizes you to answer questions about your credit experience with the undersigned.

Each of the undersigned also agree that even though this financial statement may support a proposed or existing BUSINESS purpose loan(s), you are authorized to order a CONSUMER CREDIT REPORT to verify loan information contained herein for as long as the proposed or existing loan(s) remains payable to you.

Date signed: _____ Signature (Individual) _____

Date signed: _____ Signature (Other Party) _____



NATIONAL
OIL & GAS, INC.

DEALER DATA SHEET

NOG ACCOUNT #: _____ **EFF DATE:** _____

NOG REP: _____

LOCATION # : _____

LOCATION (DBA): _____	OWNER NAME: _____
ADDRESS: _____	2ND OWNER: _____
CITY/CNTY/STATE/ZIP: _____	SSNO: _____
PHONE # : _____	DL #/STATE: _____
FAX # : _____	HOME ADDRESS: _____
EMAIL ADDRESS: _____	CITY/STATE/ZIP: _____
BRAND: _____ DEALER # : _____	HOME PHONE: _____
CORP NAME: _____	CELL PHONE: _____
CORP ADDRESS: _____	OTHER PHONE/FAX: _____
CITY/STATE/ZIP: _____	BILLING NAME: _____
CORP OFFICER: _____	BILLING ADDRESS: _____
CORP OFFICER: _____	CITY/STATE/ZIP: _____
FED TAX ID: _____	TERMS-NET: _____ DAYS, OTHER: _____
RETAIL MERCH #: _____	
ATTORNEY/PH: _____	OUTGOING DLR: _____
ACCOUNTANT/PH: _____	ADDRESS: _____
INS AGENT/PH: _____	CITY/STATE/ZIP: _____

I SWEAR OR AFFIRM THAT THE FOREGOING INFORMATION IS TRUE
AND CORRECT

X _____
SIGNATURE

DATE

NATIONAL OIL USAGE BELOW THIS AREA *REQUIRED BY REP

PRICING METHOD: _____	TANK FUEL/SIZE: _____
RACK TERMINAL: _____	TANK FUEL/SIZE: _____
PREFERRED SUPPLIER: _____	TANK FUEL/SIZE: _____
KEROSENE: CLR DYD TANK: UNDER ABOVE	R/E OWNER: _____
RENT/MORT: YES NO AMNT/MONTH: _____	DLR OR NOG OWNED: _____
RENT START & END DATE: _____ - _____	FINANCING: YES NO FINANCE TYPE: _____
RESTRICTIVE COV: YES NO LENGTH: _____	FINANCE AMOUNT: _____ FINANCE G/L# : _____
NOG TO MONITOR FUEL: YES NO	

NOTES:



**NATIONAL
OIL & GAS, INC.**

EFT AUTHORIZATION

Customer Name: _____

Street Address: _____

City: _____ State: _____ Zip Code: _____

(I/WE), _____ hereby authorize National Oil and Gas, Inc., to initiate debit and/or credit entries to the customer's checking account indicated below, and also authorize the depository institution (bank) named below to debit and/or credit such entries to the customers' bank account per invoice terms. Customer has the right to stop payment of a debit entry by notifying bank prior to charging account.

Bank Name: _____

Bank Address: _____

Bank Routing No. : _____

Bank Account No.: _____

Bank Contact Person/Telephone No.: _____

This authorization shall remain in effect until terminated upon 30 days written notice by the customer to National Oil and Gas, Inc. A copy of this form may be forwarded to your bank.

CUSTOMER AUTHORIZATION

Authorized Signature: _____

Title: _____

Date Signed: _____

ATTACH COPY OF VOIDED CHECK HERE

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.–China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.–China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: *A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.*

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Form ST-105

State Form 49065 R4/ 8-05

Indiana Department of Revenue
General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft. Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

Sales tax must be charged unless all information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue.

Section 1 (print only)
Name of Purchaser
Business Address City State Zip
Purchaser must provide minimum of one ID number below.*
Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate. TID# (10 digits) LOC# (3 digits)
If not registered with the Indiana DOR, provide your State Tax ID Number from another State. State ID# State of Issue
*See instructions on the reverse side if you do not have either number.

Section 2
Is this a blanket purchase exemption request or a single purchase exemption request? (check one)
Description of items to be purchased.

Section 3
Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)
Sales to a retailer, wholesaler, or manufacturer for resale only.
Sale of manufacturing machinery, tools, and equipment to be used directly in direct production.
Sales to nonprofit organizations claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)
Sales of tangible personal property predominately used (greater than 50 percent) in providing public transportation - provide USDOT#. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a school bus operator, must provide their SS# or FID# in lieu of a State ID# in Section #1. USDOT#
Sales to persons, occupationally engaged as farmers, to be used directly in production of agricultural products for sale. Note: A farmer not possessing a State Business License# may enter a FID# or a SS# in lieu of a State ID# in Section #1.
Sales to a contractor for exempt projects (such as public schools, government, or nonprofits).
Sales to Indiana Governmental Units (agencies, cities, towns, municipalities, public schools, and state universities).
Sales to the United States Federal Government - show agency name. Note: A U.S. Government agency should enter its Federal Identification Number (FID#) in Section #1 in lieu of a State ID#.
Other - explain.

Section 4
I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.
I confirm my understanding that misuse, (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.
Signature of Purchaser Date
Printed Name Title

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser. Seller must keep this certificate on file to support exempt sales.



**NATIONAL
OIL & GAS, INC.**

Electronic Documents Email Authorization

Dealer Number _____

Dealer Name _____

Effective Date (or ASAP) _____

I give National Oil permission to email me the following documents at the specified email addresses:

Y	N	Invoices	Email	_____
Y	N	Statements	Email	_____
Y	N	Payments	Email	_____
Y	N	EFT Notifications	Email	_____
Y	N	Credit Card Summaries	Email	_____
Y	N	Rack Pricing	Email	_____

Dealer Signature: _____

By signing above, you agree to the attached Additional Terms and Conditions and you give National Oil and Gas, Inc. ("National Oil"), permission to email you the specified documents to the specified email addresses. Please note that you will no longer receive mailed/paper copies of the specified documents. National Oil will not be required to provide any other electronic accounting correspondence or advertising material and National Oil will not be required to share your email address with a third party even if requested to do so by you. National Oil will start delivering documents electronically by the Effective Date, or if that is not possible, then by National Oil's earliest convenience.