


Procter & Gamble

The Procter and Gamble Company
General Offices
1 Procter & Gamble Plaza, Cincinnati, Ohio 45202-3315

NOTICE TO VENDORS

The Department of Taxation, State of Ohio, has issued Direct Pay Permit #98001227 to this Company authorizing it to purchase tangible personal property and taxable services without payment of Ohio Sales Tax at the time of purchase. We agree to maintain adequate records of all purchases and pay tax on the taxable items directly to the State of Ohio.

THE PROCTER AND GAMBLE COMPANY

By:  _____

Paola Vasquez / Tax Division

PLB/instr/DPPCOMPEN

NOTE: our direct pay permit relieves you of the obligation to charge the tax on the sale of tangible personal property. It does not apply to real property construction activities.

[147-310]

(F) Persons who hold a direct payment permit, that has not been canceled shall not be required to issue exemption certificates and shall not be required to pay the taxes as prescribed in sections 5739.03 and 5741.12 of the Revised Code. Such persons shall notify vendors and sellers from whom purchases of tangible personal property are made, of their direct payment permit number and that the tax is being paid directly to the state. Upon receipt of such notice such vendor or seller shall be absolved from all duties and liabilities imposed by sections 5739.03 and 5741.04 of the Revised Code with respect to the sales of tangible personal property or services to such permit holder.

Vendors and sellers who make sales upon which the tax is not collected by reason of the provisions of this section shall maintain records in such manner that the amount involved and identity of the purchaser may be ascertained. The receipts from such sales shall not be subject to tax levied in section 5739.10 of the Revised Code. (As enacted by S.B. 77, Laws 1955; as amended by S.B. 279, H.B. 791, Laws 1992, effective March 15, 1993.)