KENCOVE
FARM FENCE SUPPLIES

Serving Crop Growers and Livestock Owners since1980
with Fast, Friendly Service and Expert Advice.

344 Kendall Road
Blairsville, PA 15717
1-800 KENCOVE
800-536-2683

(724) 459-8991
FAX: (724) 459-9148
E-mail: mail@kencove.com
Web Page: www.kencove.com

Business Hours: Monday - Friday 8:00am to 5:00pm, Saturday 8:00am to 12:00pm Eastern Standard Time

Dear Valued Kencove Fence Customer:

The Kentucky Department of Revenue has informed Kencove that 6% sales tax must be paid on all non-exempt material shipped into the state. It is my present understanding that the only people not required to pay this tax are those who have on file with Kencove a signed:

1. Kentucky Resale Certificate including your valid KY Sales and Use Tax Permit Number to indicate the material you buy is being resold under your KY tax permit.
2. Kentucky Agricultural Exemption Certificate form 51A159 for materials used in the **initial** construction of farm facilities used exclusively in the business of raising and feeding livestock (beef) or poultry. Schedule F (farm income) needs to be filed with your federal income tax return to qualify. Contractors building exempt facilities may also be covered. Any fence used by horses is not exempt.
3. Kentucky Agricultural Exemption Certificate form 51A158 for materials used in the renovation or repair of **existing** on farm facilities used exclusively in the business of raising and feeding livestock (beef) or poultry. Schedule F (farm income) needs to be filed with your federal income tax return to qualify. Any fence used by horses is not exempt.

Please fill out exemption forms 51A158 and 51A159 if you will be doing new construction and repairing existing construction.

Kencove must charge sales tax until we receive the proper signed form. You can mail or fax the form using the information from the letterhead.

Sincerely,

Phyllis Kendall
Accounting Supervisor