

**CERTIFICATION BY SHIPPER THAT MATERIALS SHIPPED  
ARE AGRICULTURAL COMMODITIES**  
(PLEASE PRINT OR TYPE)

To: **Young Brothers, Limited**  
**Pier 40 – P.O. Box 3288**  
**Honolulu, Hawaii 96801-3288**

\_\_\_\_\_ (Date of this Certification)

The undersigned (identified below as the "Purchaser") hereby certifies that:

- The Purchaser is the holder of Hawaii Tax Identification No. **W** \_\_\_\_\_ - \_\_\_\_ under the General Excise Tax Law and subject to the taxing jurisdiction of the State of Hawaii;

- That the nature and character of the Purchaser's business is *(Please describe)*:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- This Certificate, until revoked by notice in writing, shall apply to all services which Young Brothers, Limited provides to the Purchaser except those services which the Purchaser specifies by notice in writing that this Certificate does not apply;

- All purchases of transportation services to which this certificate applies are purchases for:

*The loading, transportation, and unloading of "agricultural commodities" shipped for a "producer or produce dealer" on one island of this State to a person, firm, or organization on another island of this State*

- The Purchaser understands and agrees that

*"Agricultural commodity" means fresh fruits and fresh vegetables of every kind and character, whether or not frozen or packed in ice, whether produced in the State or imported, nuts, and coffee, whether cherry, parchment, or green beans which have been produced in the State;*

*"Producer" means any person engaged within the State in the growing or production for market of any agricultural commodity, or any cooperative association of such persons; and*

*"Produce dealer" means any person other than a producer who is engaged in the selling, marketing, or distributing of any agricultural commodity or in the business of soliciting or negotiating the sale of any farm product, but does not include any person selling solely at retail. For the purposes of this definition, sales to the United States army or navy, restaurants, hotels, hospitals, or other institutions are not retail sales;*

- The Purchaser pursuant to chapter 237, HRS as amended, will pay the appropriate general excise tax on all services that Young Brothers, Limited provides to the Purchaser;
- The Purchaser shall pay to Young Brothers, Limited, the amount of any additional tax imposed upon Young Brothers, Limited with respect to any transactions covered by this certificate; and
- The foregoing is true and correct.

\_\_\_\_\_ Name of Purchaser

\_\_\_\_\_ Signature

\_\_\_\_\_ Address of Purchaser

\_\_\_\_\_ Print Name of Person Signing

\_\_\_\_\_ City State Zip Code

\_\_\_\_\_ Title  
(Owner, Partner, Member, Officer)

\_\_\_\_\_ Date

This Certificate shall be retained in the files of Young Brothers, Limited.