



WISCONSIN DEPARTMENT OF REVENUE  
PO BOX 8902  
MADISON, WI 53708-8902

**Contact Information:**

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Letter ID L1004825616

TAX DEPARTMENT  
FEDERAL-MOGUL PISTON RINGS, LLC  
PO BOX 786  
SOUTHFIELD MI 48037-0786

Direct Pay  
Permit Number: 008-0000020117-06

Effective Date: January 1, 2002

Wisconsin Sellers Permit or  
Use Tax Registration Certificate  
NUMBER: 456-0000020117-03

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**DIRECT PAY PERMIT**  
Section 77.52(17m) Wisconsin Statutes  
(This permit is not transferrable)

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This permit grants authority to make direct payment of Wisconsin state and county sales and use tax to the Wisconsin Department of Revenue in lieu of payment to retailers as of the Effective Date shown above.

The Department may revoke a Direct Pay Permit at any time for failure to comply with the conditions under which such authority was granted or for misuse of such authority, and in cases where the continued use of such permit is found by the Department of Revenue to be not in the best interest of the State of Wisconsin. In addition, the failure to timely report sales and use taxes by you because of issuing a Direct Pay Permit to a supplier will result in your being subject to penalties and interest.

A copy of this permit or statement that includes all of the above information must be provided to the retailer and retained by the retailer to show the sale was exempt from Wisconsin state and county sales and use tax.

**Wisconsin Department of Revenue**

Erin Egan  
Director, Bureau of Tax Operations