

51A110 (8-97)  
Commonwealth of Kentucky  
REVENUE CABINET

COMMONWEALTH OF KENTUCKY  
REVENUE CABINET  
FRANKFORT  
40620

DIRECT PAY AUTHORIZATION

NORFOLK SOUTHERN RAILWAY CO  
110 FRANKLIN ROAD SE  
ROANOKE VA 24042-0028

LOCATION ADDRESS  
110 FRANKLIN ROAD SE  
ROANOKE VA 24042-0028

EFFECTIVE DATE: 9/1/98

PERMIT #: 045754

The above company is authorized to report and pay directly to the Revenue Cabinet the sales and use tax on all purchases of tangible personal property, excluding energy and energy-producing fuels.

Retailers are authorized to sell tangible personal property, excluding energy and energy-producing fuels, directly to the above company without receipt of the sales and use tax, provided they are issued a copy of this authorization and retain the copy in their records. Retailers making non-taxed sales under this authorization must report those sales in accordance with Kentucky Administrative Regulation 103 KAR 31:030, Section 5, Direct Pay Authorization.

Retailers shall not accept this document for unauthorized purchases or from unauthorized persons. This authorization is not valid for use by construction contractors under contract with the above company.

Division of Compliance  
and Taxpayer Assistance  
Sales and Use Tax Section  
(502) 564-5170