

# Supplier Company Name

# INVOICE/CREDIT NOTE



Supplier Street Address Line 1  
 Supplier Street Address Line 1  
 City, State Zip Code (USA) OR  
 City, Region, Country, Postal Code

Supplier Telephone:  
 Supplier Fax:

Supplier Tax Code  
 Supplier VAT Code

Bank



INVOICE No. 123456  
 Invoice Date: 1/21/09  
 CREDIT No.  
 Credit Date:



Bill To: Corning Incorporated  
 Accounts Payable  
 Address  
 City, State Zip Code (USA) OR  
 City, Region, Country, Postal Code

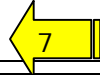
Corning Tax Code  
 Corning VAT Code



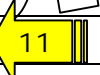
Ship To: Corning, Incorporated  
 Shipping Address Line 1  
 Shipping Address Line 2  
 City, State Zip Code (USA) OR  
 City, Region, Country, Postal Code



P.O. #	Contract #	Shipped Via	Freight Code/Mode	Delivery Date	Delivery Note	Terms	Currency
Unique Corning PO# Required		UPS	DCC			Net 60	USD



PO Line Item #	Part Number	Description	Qty	Unit Price	Total Net Amt	VAT Code	VAT Amt	Total Gross Amt	VAT Exoneration
1									
2									
				Subtotal					
				Tax					
				Shipping					
				Total Due					



Sample

Vendor invoices **must** match the Corning Inc PO and include the following required information for successful payment. Corning must be notified of differences prior to supplier shipment and invoicing to avoid payment delays.

- Supplier Company Name and Address.** Indicate if the remit-to address is different from the mailing address. In addition, this information must contain the supplier's Tax Code, VAT Code (for non-US suppliers), and Bank information.
- Invoice Number and Invoice Date.** The word **INVOICE** or **CREDIT** must clearly identify the document. Corning Inc **will not** pay from statements, acknowledgments, packing slips, or quotes. The invoice number must be unique; duplicate invoice numbers can cause payment delays or returned unpaid invoices. The invoice date should be consistent with the transfer of ownership per standard Corning Inc Terms and Conditions or the Contract.
- Ship-To Address.** Use exactly the same "Ship-To" address referenced on the PO.
- Bill-To Address.** Use exactly the same "Bill-To" address referenced on the PO. Include the Corning Tax Code and VAT code.
- Corning Inc PO Number & Contract #.** The entire PO must be referenced, including **all zeros**. Include Contract #, if applicable.
- Shipped Via Code.** Indicate the transportation method spelled out on the PO.
- Freight & Delivery.** If applicable, indicate the shipping terms spelled out on the PO. Enter the delivery date, and if applicable, a delivery note.
- Payment Terms.** Terms **must** be identified per the PO. Currency must also be identified per the PO.
- PO Line Item Number & Schedule Number, & VAT Information (for non-US suppliers).** Invoice line number **must** match the Corning Inc PO Line and Schedule number, and **must** contain the item part number, description, quantity (with unit of measure), unit price and extended line amount/price. The Total Net and Gross Amounts, and for non-US suppliers the VAT Code, VAT Amount, and VAT Exoneration, must also be noted.
- Sales Tax.** If sales tax is **NOT** specified on the PO, the item(s) purchased are either exempt due to resale or due to direct use in manufacturing, or exempt due to use in research and development, or we rely on our Direct Payment Permit authority to self-accrue and directly pay any use taxes determined.
- Shipping Charges.** Freight amount, if applicable: If the PO includes shipping terms as "Prepaid and Add," the freight charges will be invoiced and Corning Inc will pay. If terms are "Freight Collect," Corning Inc will pay shipping costs directly to the carrier.
- Gross Amount Due and Currency.** Invoice **must** be in the same currency as the PO.