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SALES TAX COLLECTION

The Pate Company is required to collect, and remit, sales tax on all taxable sales in the states shown below.

In the states listed below all transactions will be taxable unless we have a valid, written, exemption certificate from the state where the delivery terminates. Exemption certificates are issued by states for purposes such as: resale of goods, state and local government projects, and school projects.

All Pate products are considered taxable tangible personal property. Pate services, such as Engineering Services, are generally, but not always, tax exempt as dictated by the individual state. The state-by-state sales tax rules are complicated further by delivery location (down to the zip code and county level).

The Pate Company has responded to the complex sales tax rules by contracting with the on-line sales tax service AVALARA. For each individual sales order, Avalara examines the customers' sales tax exemption file and determines if a valid exemption certificate applies to the individual sales order. If the sales order is taxable AVALARA calculates the appropriate sales taxes down to the zip code level. If the sales order is exempt from sales taxes no taxes are applied to the sales order. Again, a valid exemption certificate, if applicable, is the key to correctly processing taxable versus tax exempt transactions.

For general sales tax information, please consult the resources section at: www.avalara.com.

Taxable states:

Florida	Michigan	South Carolina
Georgia	Minnesota	Tennessee
Illinois	Missouri	Texas
Indiana	New Jersey	Virginia
Kansas	North Carolina	Washington
Kentucky	Ohio	Wisconsin
Maryland	Pennsylvania	West Virginia
Massachusetts		

Alan Leard
President