



Sales and Use Tax Notification

Dear Flooring Material Buyer and Reseller,

This letter serves as a guide to help you understand which documents we need from you in order to set you up in our system properly to do business with One Step Logistics.

End Users within State of Georgia who are buying for the purpose of use in their own home and project in the State of Georgia:

In compliance with the Georgia Department of Revenue, Sales and Use Tax is charged to END USERS within the state at the point of pick-up or point of delivery as set forth on the Sales Tax Rate Chart (attached). When product is delivered, sales tax is charged based on the final delivery prices, including all delivery charges.

End Users outside State of Georgia who are buying for the purpose of own use for home and project in states other than Georgia:

No Sales Tax is charged for delivery to addresses out of the state of Georgia. However, if you are picking up product within Georgia, Sales and Use Tax shall be charged based on the tax rate at our address. The current Georgia tax rate is 7%.

Agents/Resellers for ALL STATES who are buying for the purpose of re-selling:

In compliance with the Georgia Department of Revenue Sales and Use Tax Laws, we require:

- a. Signed Sales Tax Certificate of Exempt (for Georgia resellers only)
- b. Reseller Certificate/Registered Retail Merchant Certificate (for all other states)
- c. Sales & Use Tax Certificate issued to you in your state (either Georgia or other state)

These forms are required in order to exempt you from Sales Tax, regardless of if you are picking up or we are delivering.

For Contractors who are buying for the purpose of installing on a project site:

Sales Tax shall be charged to contractors on the purchase based on pick-up or delivery point. Contractors may claim exemption if the buildings where these materials are being installed are tax exempt, such as government buildings, churches, etc. For the purchases to be exempt we must have a completed Sales Tax Exemption form on file. Go to https://etax.dor.ga.gov/salestax/contractors/contr_genl_info.aspx for the correct form to use.

For more information regarding Georgia Sales & Use Tax, please visit:

https://etax.dor.ga.gov/salestax/st3forms/st3_indx.aspx

Thank you for your cooperation.



STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES AND USE TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER OR DEALER
EFFECTIVE JULY 1, 2000

To: One Step Logistics
(SUPPLIER)

(DATE)

6060 Boat Rock Boulevard SW, Suite 900, Atlanta, GA 30336
(ADDRESS)

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased or leased after this date will be for the purpose indicated below, unless otherwise specified on a particular order, and that this certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed by the purchaser in any manner other than indicated on this certificate. (Check proper box.)

- 1. Resale, rental or leased only, including but not limited to the purchase for resale of gasoline and other motor fuels.
- 2. Materials for further processing, manufacture or conversion into articles of tangible personal property for resale which will become a component part of the property for sale, or be coated upon or impregnated into the product at any stage of its processing, manufacture or conversion and nonreturnable materials used for packaging tangible personal property for shipment or sale. Containers or other packaging materials purchased for reuse are not exempt.
- 3. Machinery used directly in the manufacture of tangible personal property for sale purchased as additional, replacement or upgrade machinery to be placed into an existing plant in this State.
- 4. Direct Pay Permit authorized under Regulation 560-12-1-.16. The holder of a Direct Pay Permit must pay the 3% Second Motor Fuel Tax to suppliers on purchases of gasoline.
- 5. For use by Federal Government, State Government, any county, municipality or public school system of this State, when supported by official purchase orders or for use by Hospital Authorities created by Article 4, Chapter 7, of Title 7, and County or City Housing Authorities created by Article 1, Chapter 3 of Title 8. The State of Georgia, counties, municipalities, public schools, Hospital and Housing Authorities of Georgia must pay the 3% Second Motor Fuel Tax to suppliers.
A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
- 6. Aircraft, watercraft, motor vehicles and other transportation equipment manufactured or assembled, sold and delivered by the manufacturer or assembler for use exclusively outside this State, or delivery of the crafts is for the sole purpose of removing same under its own power when it does not lend itself more reasonably to removal by other means.
A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
- 7. Aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles and major components of each, which will be used principally to cross the borders of this State in the service of transporting passengers or cargo by common carriers and by carriers who hold common carrier and contract carrier authority in interstate or foreign commerce under authority granted by the United States government. Replacement parts installed by carriers in such craft or vehicles which become an integral part of the craft or vehicle are likewise exempt. Private and contract carriers are not exempt.

(TYPE OF BUSINESS ENGAGED IN BY THE PURCHASER)

(COMMODITY CODE)

I declare, under penalties of false swearing, that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Georgia.

(PURCHASER'S FIRM NAME)

(CERTIFICATE OF REGISTRATION NO.)

(ADDRESS)

By _____
(SIGNATURE)

Title _____
(OWNER, PARTNER, OFFICIAL)

A supplier is required to have only one certificate of exemption form on file from each purchaser buying tax exempt. The supplier must exercise ordinary care to determine that the tangible personal property obtained under this certificate is for the purpose indicated. Suppliers failing to exercise such care will be held liable for the sales tax due on such purchases. For example, a supplier cannot accept a Certificate of Registration number bearing a "214" prefix since these are issued to a Contractor which has been deemed to be the consumer and is required to pay the tax at the time of purchase.

GEORGIA SALES AND USE TAX RATE CHART

EFFECTIVE April 1, 2017

Code 000 - State Sales Tax 4% included in County Sales Tax Rates below.

<u>CODE</u>	<u>COUNTY</u>	<u>RATE</u>	<u>TYPE</u>	<u>CODE</u>	<u>COUNTY</u>	<u>RATE</u>	<u>TYPE</u>	<u>CODE</u>	<u>COUNTY</u>	<u>RATE</u>	<u>TYPE</u>
001	Appling	8	LSE T	055	Fannin	7	LSE	109	Oglethorpe	7	LSE
002	Atkinson	7	LSE	056	Fayette	6	L E	110	Paulding	7	LSE
003	Bacon	7	LSE	057	Floyd	7	LSE	111	Peach	7	LSE
004	Baker	7	LSE	058	Forsyth	7	LSE	112	Pickens	7	LSE
005	Baldwin	7	LSE	059	Franklin	7	LSE	113	Pierce	7	LSE
006	Banks	7	LSE	060	Fulton	7.75	M L E T	114	Pike	7	LSE
007	Barrow	7	LSE	061	Gilmer	7	LSE	115	Polk	7	LSE
008	Bartow	7	LSE	062	Glascocok	8	LSE T	116	Pulaski	7	LSE
009	Ben Hill	7	LSE	063	Glynn	7	LSE	117	Putnam	7	LSE
010	Berrien	7	LSE	064	Gordon	7	LSE	118	Quitman	8	LSE T
011	Bibb	7	LSE	065	Grady	7	LSE	119	Rabun	7	LSE
012	Bleckley	8	LSE T	066	Greene	7	LSE	120	Randolph	7	LS T
013	Brantley	7	LSE	067	Gwinnett	6	SE	121	Richmond	8	LSE T
014	Brooks	7	LSE	068	Habersham	7	LSE	122	Rockdale	7	SEH
015	Bryan	7	LSE	069	Hall	7	LSE	123	Schley	8	LSE T
016	Bulloch	7	LSE	070	Hancock	8	LSE T	124	Screven	7	LSE
017	Burke	7	LS T	071	Haralson	7	LSE	125	Seminole	7	LSE
018	Butts	7	LSE	072	Harris	8	LSE T	126	Spalding	7	LSE
019	Calhoun	7	LSE	073	Hart	7	LSE	127	Stephens	7	LSE
020	Camden	7	LSE	074	Heard	7	LSE	128	Stewart	8	LSE T
021	Candler	8	LSE T	075	Henry	7	LSE	129	Sumter	8	LSE T
022	Carroll	7	LSE	076	Houston	7	LSE	130	Talbot	8	LSE T
023	Catoosa	7	LSE	077	Irwin	7	LSE	131	Taliaferro	8	LSE T
024	Charlton	7	LSE	078	Jackson	7	LSE	132	Tattnall	8	LSE T
025	Chatham	7	LSE	079	Jasper	7	LSE	133	Taylor	8	LSE T
026	Chattahoochee	8	LSE T	080	Jeff Davis	8	LSE T	134	Telfair	8	LSE T
027	Chattooga	7	LSE	081	Jefferson	8	LSE T	135	Terrell	7	LSE
028	Cherokee	6	SE	082	Jenkins	8	LSE T	136	Thomas	7	LSE
029	Clarke	7	LSE	083	Johnson	8	LSE T	137	Tift	7	LSE
030	Clay	8	LSE T	084	Jones	7	LSE	138	Toombs	8	LSE T
031	Clayton	8	M LSE	085	Lamar	7	LSE	139	Towns	8	LSE O
032	Clinch	7	LSE	086	Lanier	7	LSE	140	Treutlen	8	LSE T
033	Cobb	6	SE	087	Laurens	8	LSE T	141	Troup	7	LSE
034	Coffee	7	LSE	088	Lee	7	LSE	142	Turner	7	LSE
035	Colquitt	7	LSE	089	Liberty	7	LSE	143	Twiggs	7	LSE
036	Columbia	8	LSE T	090	Lincoln	8	LSE T	144	Union	7	LSE
037	Cook	7	LSE	091	Long	7	LSE	145	Upson	7	LSE
038	Coweta	7	LSE	092	Lowndes	7	LSE	146	Walker	7	LSE
039	Crawford	7	LSE	093	Lumpkin	7	LSE	147	Walton	7	LSE
040	Crisp	8	LSE T	094	Macon	8	LSE T	148	Ware	7	LSE
041	Dade	7	LSE	095	Madison	7	LSE	149	Warren	8	LSE T
042	Dawson	7	LSE	096	Marion	8	LSE T	150	Washington	8	LSE T
043	Decatur	7	LSE	097	McDuffie	8	LSE T	151	Wayne	8	LSE T
044	Dekalb	7	M EH	098	McIntosh	7	LSE	152	Webster	8	LSE T
045	Dodge	8	LSE T	099	Meriwether	7	LSE	153	Wheeler	8	LSE T
046	Dooly	8	LSE T	100	Miller	7	LSE	154	White	7	LSE
047	Dougherty	7	LSE	101	Mitchell	7	LSE	155	Whitfield	7	LSE
048	Douglas	7	LSE	102	Monroe	7	LSE	156	Wilcox	8	LSE T
049	Early	7	LSE	103	Montgomery	8	LSE T	157	Wilkes	8	LSE T
050	Echols	7	LSE	104	Morgan	7	LSE	158	Wilkinson	7	LSE
051	Effingham	7	LSE	105	Murray	7	LSE	159	Worth	7	LSE
052	Elbert	7	LSE	106	Muscogee	8	L E OT	060	City of Atlanta	1.9	M OT
053	Emanuel	8	LSE T	107	Newton	7	LSE				
054	Evans	8	LSE T	108	Oconee	7	LSE				

***NOTE: Atlanta 1.9% is in addition to Fulton or Dekalb 7%. Fulton .75% TSPLOST for outside Atlanta only.**

M = MARTA L = LOCAL OPTION S = SPECIAL PURPOSE E = EDUCATIONAL H = HOMESTEAD O = OTHER LOCAL OPTION T = TRANSPORTATION

Next Quarter's Rates and Up-to-Date changes: <https://dor.georgia.gov/distributions-section>

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.