

Good morning. My name is Kevin Mahoney and I want to start off by saying what an honor it is to be given this opportunity to testify at today's hearing. I am the President and Founder of FindTape.com, a specialty retailer founded in 2004. Including myself we have 8 full-time employees and are based out of Montgomery Township, NJ. Our company sells tape, glue, and dispensers throughout the U.S. and we currently ship to over 50 countries worldwide. Besides our website we also sell on marketplaces such as Amazon, Walmart, eBay and Newegg, plus 9 other Amazon international sites (we currently have a GST/HST registration in Canada and maintain 7 VAT registrations in the EU). The orders we get from marketplaces are typically direct to consumer, but half of the orders we get on FindTape.com are to resellers; manufacturers who use tape in their final product; and to not-for-profit organizations like churches and public education institutions. We also sell to the military and government agencies at all levels. Therefore, a fair majority of the orders placed on FindTape are tax-exempt.

After the Wayfair decision, many felt that compliance for small businesses like mine would be made relatively easy by using software to handle this new burden or by selling through a marketplace like Amazon. I am here to tell you that my experience has been anything but easy.

In reference to selling on marketplaces, we are currently undergoing an audit by the State of Washington. The state's claim is that because Amazon trans-shipped our products between their own interstate warehouses, the trans-shipping gave us physical nexus even though we never shipped anything directly into an Amazon fulfillment center in the state. We

only ship directly into 1 of Amazon's 175 U.S. fulfillment centers - the one in Florence, NJ - the state in which FindTape is located.

Washington State retroactively claimed sales taxes from the prior five years, going back to 2013. However, Amazon told us they could not provide us with transactional data that far back - they could only go back 2 years. Therefore, Washington State is going to estimate for the years Amazon could not provide the data for. In 2013, FindTape was only a 2-person company who never shipped direct into one of Amazon's Washington fulfillment centers; had no drop shippers in Washington State; nor any employees there, but they came after us. This was all because of the Amazon's interstate trans-shipping. If you look at Washington State's own law regarding consignees it fits Amazon's FBA (Fulfilled-By-Amazon) program to a tee. Amazon controls the entire buying experience and we don't even have access to customer-related data for those orders, yet Washington State is claiming we meet the old school definition of Quill, or physical, nexus even though we did not transfer the goods or make the sale ourselves. Some marketplaces such as NewEgg understood this distinction from the start – as they highlight on their site *“Newegg is the seller of record on any sellers' products sold on Newegg websites.”*

This has been going on for over a year, and we have not received back our final assessment. Since their sales tax rate can be as high as 10.4% in some localities, the assessment will most likely be in the tens of thousands of dollars.

Washington State has now even created a “Remote Seller Relief” program which we have now signed up for since they say they will waive penalties and interest. This program must have been created because there is a plethora of other small businesses like us that they are

retroactively going after. If we get assessed at the full amount, we'll have to lay off some personnel unfortunately.

Many states now have marketplace facilitator laws in place which require marketplaces such as Amazon to collect and remit sales taxes directly to the state. However, the economic nexus laws do not provide any clarity if companies like mine are able to use a separate threshold for our direct orders, rather they get lumped in with the orders the marketplaces are facilitating tax collection on. For example, if a state has a 200-transaction threshold and we get 200 transactions on Amazon into that state during a year and say only 20 more come from the FindTape.com web site that would still put us over the threshold. From a volume perspective, Amazon *is* about 90% of the orders we get. If that state has a marketplace facilitator law in place we would end up having to file and pay for just 20 yearly non-marketplace transactions into that state.

We sell adhesive tape, not high-end jewelry or electronics – our best-selling item on Amazon by units sold is a ¾-inch wide by 15-foot roll of adhesive-backed felt tape. That currently sells on Amazon for \$7.15 which includes free Prime shipping. After Amazon FBA pick-pack/ship fees, storage fees, their referral/commission, fee, our cost to pack and ship it into one of Amazon's fulfillment centers, plus our cost for the actual product itself we make 70 cents per roll. Some of the tape and dispensers we sell is priced higher, but our margins are pretty consistent at around 10% on Amazon. So, for those 200 marketplace transactions we would have made roughly \$140 in profit and for the 20 transactions on our web site, while our margins are slightly better, that would have only brought us an additional \$28 in profit.

**Therefore, for a total of \$169 in profit we have hit the economic nexus threshold of 200**

**transactions.** And just to be clear we're not underestimating our transaction numbers. If we look at non-marketplace orders in all of 2019, we had 15 transactions in Wyoming, 21 in South Dakota and 35 in West Virginia.

In terms of software available, under Streamlined, CSPs (Certified Service Providers) are only free to volunteer sellers who were not previously registered in a state, plus not all states are Streamlined members anyway. The software we use is from a company called TaxJar.

We pay TaxJar \$2,148 per year to get access to their web service. The web service allows us to request rates on which of the 10,000+ taxing jurisdictions the customer is shipping into. Since TaxJar will only automatically import in Amazon orders, the service also enables us to send them all our other orders – the ones coming from FindTape, Walmart, eBay and NewEgg. We also pay TaxJar \$20 per state filing they make for us so if we are in a month when we have to file all 30 returns (since Wayfair we are now currently registered and collecting taxes in 30 states), that additional cost is \$600 for that month. While those costs are an issue, the bigger challenge is the time it takes me to reconcile the filings plus I have to go through the daily correspondence of sales-tax-related letters we receive from states. This typically takes me one to two days per month. As a small business owner my scarcest resource is time. Before Wayfair when I was manually filing in five states it would take me one full day just to file California. If anyone has not seen the Schedule A form on their sales and use tax return – that local taxes section by itself is 11 pages long.

It is incredibly stressful to open up your mail and see a stack of letters from a state you have no real presence in. For example, this past October we received 7 Indiana proposed

assessment letters saying we owed them \$5,471.67. The reality was they had updated our subaccount number from 001 to 900 so we didn't owe anything. This month we received a return adjustment notice from Tennessee which didn't state what the issue was. The result was TaxJar overpaid some local taxes by \$2 so again nothing was owed, but they had to file an amended return. *Sample letters included.*

So how do we fix this problem? I have a few suggestions. While you could get rid of all # of transaction thresholds from economic nexus laws and make the dollar minimums something more reasonable like \$250,000 for out-of-state sellers (unlike Oklahoma's threshold of just \$10,000), but at the end of the day economic nexus thresholds end up being irrelevant anyway since states like Washington and Massachusetts are going after Amazon FBA sellers for having physical, not economic, nexus.

All states already have the ability to enact marketplace-facilitator laws which would allow them to receive tax dollars for the majority of the online orders anyway. Back in 2018 Amazon already had a 49% share of the U.S. ecommerce market and if you threw in eBay and Walmart that would have gotten you to 60%.

Second, enable online sellers to be able to pay one rate per state and be able to remit to all states in one filing to either their home state or to a federal agency which can divide it up.

We opened our first brick & mortar store in 2019 in NJ. I understand how hard it is to compete with the likes of Amazon and Walmart, and it would not be fair for a brick-and-mortar to have to collect sales tax while an online-only company would not. But, when someone comes into my store, I don't have to ask them which one of the 10,000+ taxing jurisdictions they live in, plus I

get the benefit of police and fire protection, roads are plowed and repaired, good schools exist to supply talented employees, etc. from the taxes I am paying.

Should an out-of-state merchant have to collect at the same rate as a retailer with physical presence in that jurisdiction who is receiving these benefits? If the local portion of a state's sales tax rate could be eliminated for online sellers that would greatly simplify things.

If either option is enacted, we need to make it easy for companies to de-register from a state without now being on that state's radar for potential audits. Once registered with a state to collect sales tax it opens up the floodgates for other fee assessments. Currently we are also paying extra for income taxes in California (thousands of dollars per year), B&O (Business & Operation) taxes in Washington State, and for items like annual report registration fees in states like Nevada where we pay an extra \$350 per year. In addition, some states make you have an in-state address, even though we are a remote seller, so we have to pay extra fees to have a registered agent in that state. For example, in Colorado and Indiana we pay a company called Registered Agent Solutions an extra \$160 per state per year to get an in-state address. There needs to be an easy way to un-register if changes are put into place.

Thank you for your time. I look forward to your questions.

**WAC 458-20-159 Consignees, bailees, factors, agents and auctioneers.** A consignee, bailee, factor, agent or auctioneer, as used in this ruling, refers to one who has either actual or constructive possession of tangible personal property, the actual ownership of such property being in another, or one calling for bids on such property. The term "constructive possession" means possession of the power to pass title to tangible personal property of others.

### **Business and Occupation Tax**

**Retailing and wholesaling.** Every consignee, bailee, factor, agent or auctioneer having either actual or constructive possession of tangible personal property, or having possession of the documents of title thereto, with power to sell such tangible personal property in his or its own name and, actually so selling, shall be deemed the seller of such tangible personal property and taxable under the retailing or wholesaling classification of the business and occupation tax, depending upon the nature of the transactions. In such case the consignor, bailor, principal or owner shall be deemed a seller of such property to the consignee, bailee, factor or auctioneer and taxable as a wholesaler with respect to such sales.

The mere fact that consignee, bailee or factor makes a sale raises a presumption that such consignee, bailee or factor actually sold in his or its own name. This presumption is controlling unless rebutted by proof satisfactory to the department of revenue.

**Agents and brokers.** Any person who claims to be acting merely as agent or broker in promoting sales for a principal or in making purchases for a buyer, will have such claim recognized only when the contract or agreement between such persons clearly establishes the relationship of principal and agent and when the following conditions are complied with:

(1) The books and records of the broker or agent show the transactions were made in the name and for the account of the principal, and show the name of the actual owner of the property for whom the sale was made, or the actual buyer for whom the purchase was made.

(2) The books and records show the amount of gross sales, the amount of commissions and any other incidental income derived by the broker or agent from such sales.

**Service and other business activities.** Every consignee, bailee, factor, agent or auctioneer who makes a sale in the name of the actual owner, as agent of the actual owner, or who purchases as agent of the actual buyer, is taxable under the service and other business activities classification upon the gross income derived from such business.

### **Retail Sales Tax**

**Consignees, bailees, factors, agents or auctioneers.** Every consignee, bailee, factor, agent or auctioneer authorized, engaged or employed to sell or call for bids on tangible personal property belonging to another, and, so selling or calling, is deemed a seller, and shall collect the retail sales tax upon all retail sales made by him, except sales of certain farm property as hereinafter provided. The tax applies to all such sales even though the sales would have been exempt if made directly by the owner of the property sold.

It shall be the duty of every consignee, bailee, factor, agent or auctioneer to collect and remit the retail sales tax directly to the department with respect to all retail sales made or called by them: Provided, however, That if the owner of the property sold is engaged in the business of selling tangible property and the sale by the con-

signee, bailee, factor, agent or auctioneer has been made in the owner's name and the owner continues to engage in business, the owner may report and pay the tax collected directly to the department.

If the owner of the property sold discontinues business either before or at the time of the sale, the owner and the consignee, bailee, factor, agent or auctioneer will be held jointly responsible for payment of the tax.

The foregoing does not apply to auction sales made by or through auctioneers of tangible personal property (including household goods) which have been used in conducting a farm activity when the seller thereof is a farmer and the sale is held or conducted upon a farm, since such sales are specifically exempted from the retail sales tax.

Bailees will be relieved from liability for the collection of the sales tax from buyers in those cases where they merely receive a commission on the sale and the entire transaction is closed directly between the owner and the buyer, if such sales are reported to the department by such bailees, within ten days after receipt of the sales commission and such report shows the following:

- (1) Name and address of seller;
- (2) Name and address of buyer;
- (3) Amount for which sold;
- (4) Approximate date of sale;
- (5) Description of property sold.

Those failing to submit such report to the department within the time stated will be held responsible for payment of the sales tax to the state.

Note: For tax liability of certain independent selling agents for the collection of the use tax, see WAC 458-20-221.

[Statutory Authority: RCW 82.32.300. WSR 83-07-033 (Order ET 83-16), § 458-20-159, filed 3/15/83; Order ET 70-3, § 458-20-159 (Rule 159), filed 5/29/70, effective 7/1/70.]



## Tax reporting for consignment sales

The sale of goods through a consignment arrangement is taxed in the following manner:

A business making retail consignment sales must collect sales tax. Generally, consignment sellers remit sales tax directly to the Department (on behalf of the owner of the consigned goods). Examples of items sold on consignment at convenience stores and gas stations include crafted items such as handmade greeting cards and handmade jewelry.

“Consignee” (or selling agent) is one who has either actual or constructive possession of tangible personal property (although someone else actually owns that property), or one calling for bids on the property.

“Constructive possession” means possession of the power to pass title to tangible personal property of others. [WAC 458-20-159](#) [1]

Reporting instructions are provided below:

### Consignee selling in the name of the owner

- Report consignment sales under the Retailing B&O tax classification. A deduction may be taken from retailing B&O tax, if the consignee segregates such sales income and maintains records in accordance with [WAC 458-20-159](#) [1]. The deduction is itemized on the deduction detail page (0215 – Consignment Sales).
- Report consignment sales under the Retail Sales tax classification. Generally, the consignee is responsible for remitting the sales tax to the Department. However, if the owner of the goods is registered with the Department and otherwise reports sales tax, the consignee can remit the sales tax to the owner to report. In this case, a deduction would be allowed under retail sales tax. The deduction is itemized on the deduction detail page (0199 – Other (write in: Sales Tax Remitted to Owner)).
- Report commissions earned from consignment sales under Service & Other Activities B&O tax classification. [RCW 82.04.290](#) [2]

### Consignee that sells in their own name

- Report consignment sales under the Retailing B&O tax classification.

For tax reporting instructions for the owner of the goods, see our [Special Notice - Tax Reporting for Consignment Sales](#) [3].



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

August 9, 2019

FINDTAPE.COM LLC  
1378 US HIGHWAY 206 #149 STE 6  
SKILLMAN NJ 08558-1923

## Remote Seller Relief Enrollment Confirmation

### Why am I receiving this letter?

This letter is to confirm receipt of your request for participation in the Washington State Marketplace Fairness Remote Seller Relief Program. By enrolling, you have elected to have your past due liabilities assessed by the Department. Participation in this program will provide the following advantages to businesses:

- Reduced uncollected retail sales tax liability for Quarter 4, 2018;
- The ability to file uncollected retail sales tax at a single 9.4% tax rate for the covered period;
- Penalties will be waived; and
- The audit period will be reduced to four calendar years plus the current year from seven calendar years plus the current year.

### What do I need to do?

In order to qualify for the Marketplace Fairness Remote Seller Relief Program, please provide the information listed below by **August 30, 2019**. Failure to provide any of the requested information by the due date will result in disqualification from the program and loss of program benefits.

- Provide itemized gross income data as specified;
- Complete a Confidential Tax Information Authorization (if necessary); and
- Provide any additional information requested by the Department necessary to establish the liability.

### What are the next steps?

Once the requested information is received, the Department will prepare an assessment covering the entire liability. Penalties and any reporting periods reduced through the Remote Seller Relief Program will be waived via a settlement after the assessment is issued. The total amount due under the Remote Seller Relief Program will be detailed in the settlement, and full payment must be received according to the payment instructions. Additional interest and

late payment penalties will accrue on the original assessment amount if the settlement is not paid in full by the due date.

Please contact me directly at (360)704-5849 or [KiriN@dor.wa.gov](mailto:KiriN@dor.wa.gov) for more information about the Marketplace Fairness Remote Seller Relief Program.

Kiri Nibler  
Revenue Agent

## BUSINESS

# Sales-Tax Ruling Strains Small Online Sellers

Businesses are still trying to adjust to Supreme Court's collection ruling in Wayfair case last year

By Ruth Simon

Dec. 29, 2019 5:30 am ET

Eighteen months after the Supreme Court gave states the green light to tax online transactions, small companies that sell things as diverse as recycled yarn and gold bullion are struggling to adjust.

Nicole Snow, chief executive of Darn Good Yarn Inc. in Clifton Park, N.Y., hired a part-time chief financial officer and purchased new sales-tax software in response to the court ruling. Darn Good Yarn plans to spend about \$25,000 this year to collect and remit about \$90,000 in taxes on \$5.4 million in sales to buyers in 34 states.

"It's quite a big lift for us," said Ms. Snow, whose company has 21 employees. "There is a lot of complexity for a small company."

In its June 2018 ruling, the Supreme Court held that states had the authority to make online retailers collect sales taxes even if they didn't maintain a store, warehouse or other physical presence. Before the decision, consumers were supposed to pay what is known as use tax on out-of-state purchases, but most didn't. The decision came in a lawsuit filed by South Dakota against home-furnishings retailer Wayfair Inc. and other online sellers.



### WSJ NEWSLETTER

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- I agree to the [Privacy Policy](#) and [Cookie Notice](#).

Enter your email

SIGN UP

What is taxed and how often those taxes are paid varies from state to state. Some states, such as Colorado, allow localities to administer their own taxes. Some states share definitions and procedures to make it easier for companies to comply, but some of the biggest jurisdictions have their own rules.



Darn Good Yarn CEO Nicole Snow. ‘It’s quite a big lift for us,’ she says of a Supreme Court ruling that held that states had the authority to make online retailers collect sales taxes.

PHOTO: RICHARD BEAVEN FOR THE WALL STREET JOURNAL

“Small businesses are definitely the ones that are really adversely affected,” said Clark Calhoun, a state and local tax attorney in Atlanta. “A bigger business is typically going to have more robust sales-tax software,” he said, as well as “a better sense of where their products are going and will be well over the sales thresholds every single year.”

Verenda Smith, deputy director of the Federation of Tax Administrators, which represents state taxing authorities, said the state laws were never intended to affect small businesses. But “the fairness issue is equally on the table, and it can be at odds with the burden issue,” she said.

Most states have tried to limit the impact on the smallest companies, with many following the lead of South Dakota, which exempted out-of-state sellers with \$100,000 or less in sales or fewer than 200 transactions in the state a year. But limits vary, with a threshold of \$500,000 in California and none in Kansas.

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## NEW RULES

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A Supreme Court ruling is causing problems for some small companies. Here's why:

- The ruling said states have the authority to make online retailers collect sales taxes even if they don't maintain a physical presence in the state.
- The rules on what is taxed and how often those taxes are paid vary from state to state.
- Many states have set sales and transaction minimums to limit the impact on the smallest companies, but those minimums vary.
- Software tools have helped small businesses but need to be tailored for that company.

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In another step to make it easier for smaller sellers, 38 states and the District of Columbia have enacted laws requiring marketplaces such as Amazon.com Inc., Etsy Inc. and eBay Inc. to collect and remit sales tax for third-party sellers, according to the National Conference of State Legislatures.

Still, business owners have struggled to determine whether they exceed the state cutoffs and how to comply. Joe Wood, owner of TechWholesale.com, which sells two-way radios in all 50 states, said it took more than a week to determine that his one-person company didn't trip any state sales-tax requirements, though it came close in a handful of states.

"It's the biggest single moment of anxiety I've had businesswise in the last 10 years," said Mr. Wood, who runs his business from the bedroom of his Covington, Ky., home. "We would have had to bring on an accountant, and I can't fit one in my bedroom."

Software tools can simplify tax collection and reporting, but business owners typically must first categorize a product or service to make sure it receives proper tax treatment. "You need to do it with granularity," said Scott Peterson, a vice president with tax-compliance-software company Avalara Inc.



An order filled a basket at Darn Good Yarn ahead of packing and shipping this month.

PHOTO: RICHARD BEAVEN FOR THE WALL STREET JOURNAL

JM Bullion Inc., an online seller of precious-metal bars and coins, created a custom sales-tax collection system after determining the big tax-software vendors didn't understand the intricacies of its industry. That turned out to be a three-month job for the company's 10-person software-development team.

"It was a huge resource drain on our organization," said Michael Wittmeyer, CEO of the 50-person company, which has about \$600 million in revenue.

Some small sellers are juggling a number of tax challenges. Kevin Mahoney, president of FindTape.com in Skillman, N.J., now spends a full day or two each month on the sales-tax requirements of 35 states. Abandonment rates for smaller orders have jumped as customers balk at paying sales tax on purchases of adhesive tape.

The growth of internet sales has created an additional tax challenge. The \$6.5 million retailer is being audited by Washington state, which says it has a physical presence in the state because products the tape company shipped to an Amazon warehouse in New Jersey were then transshipped by Amazon to a fulfillment center in Washington state.



Kelsie Conroy of Darn Good Yarn worked to fill a customer's order this month.

PHOTO: RICHARD BEAVEN FOR THE WALL STREET JOURNAL

After the Wayfair decision, Washington state began “working to bring remote sellers into compliance with our laws,” said Patti Wilson, head of the marketplace-fairness team for the state’s Department of Revenue. Through those conversations, the state found that “some remote sellers are selling through a marketplace and have goods stored in our state.” As of October 2018, marketplaces are required to collect sales taxes on behalf of individual sellers, whether or not they have a physical presence, she said.

Some businesses are still getting everything in place. Gruber Industries Inc., a manufacturer of low-voltage cable products and a provider of power services, spent about a year figuring out its tax obligations and, in September, began moving to a new tax-calculation software. The Phoenix company now collects sales taxes in 36 states, up from 11 before the Wayfair ruling.

“We should be done by January 2020,” Gruber Chief Financial Officer Mark Schaeffner said. “The biggest surprise to us was the amount of complexity.”

**Write to Ruth Simon at [ruth.simon@wsj.com](mailto:ruth.simon@wsj.com)**



# PROPOSED ASSESSMENT

## INDIANA DEPARTMENT OF REVENUE

REFER TO THIS NUMBER ON ANY CONTACT WITH THE DEPARTMENT

Liability Number: 2019-***
Notice Number: ***
Date Issued: 10/21/2019

000065

1900160375634  
  
 FINDTAPE COM LLC  
 1378 US HIGHWAY 206 STE 6  
 SKILLMAN, NJ 08558-1923

Taxpayer TID: \*\*\*  
 FID: \*\*\*  
 Form Number: ST-103  
 DLN: \*\*\*  
 Account ID: \*\*\*  
 Liability Period: January 31, 2019  
 Tax Type: Sales

**IMMEDIATE ACTION REQUIRED:** A review of your Indiana Sales tax for the period ending January 31, 2019 shows you may owe \$ 786.75, including penalty and interest. **YOU MUST TAKE ACTION IMMEDIATELY TO RESOLVE THIS DEBT.** You must pay the amount owed or protest this assessment in writing within 60 days (by December 20, 2019). If you fail to do so, this debt will continue to accrue interest and could convert into a tax warrant for collection action. For more information on protesting the assessment, visit [www.in.gov/dor/5691.htm](http://www.in.gov/dor/5691.htm). To pay your bill online, make a payment arrangement, or ask questions, visit [www.epay.in.gov](http://www.epay.in.gov) or call (317) 233-4015. **If you closed your business, please visit [www.in.gov/dor/3749.htm](http://www.in.gov/dor/3749.htm) to complete the official paperwork immediately. If you are in Bankruptcy, this notice is for your information only, no collection actions will occur.** Thank you for your immediate attention to this matter. **\*\*\*SEE REVERSE SIDE FOR IMPORTANT DETAILS AND MAILING ADDRESSES.\*\*\***

### EXPLANATION OF TAX DUE FOR PERIOD ENDING January 31, 2019

Original Tax (Sales)	\$	700.00
Penalty	\$	70.00
Interest - Daily Amount \$0.06	\$	16.75
Amount you owe - Due Date: December 20, 2019	\$	<u>786.75</u>


Please place your Taxpayer TID number (see above) on your check made payable to Indiana Department of Revenue and mail with the form provided below:

FINDTAPE COM LLC

Taxpayer TID: \*\*\*  
 Liability Number: \*\*\*  
 Notice Number: \*\*\*

Due Date: December 20, 2019

AMOUNT  
PAID \$

  
 Indiana Dept. of Revenue  
 PO Box 1028  
 Indianapolis, IN 46206-1028

AMOUNT YOU OWE: 786.75

01016458736500201904200945050000000078675

01000010000100065000065

Continued from previous page.  
Notice Number: \*\*\*

Issued 10/21/2019  
FINDTAPE COM LLC

EXPLANATION OF TAX DUE FOR : January 31, 2019

YOU HAVE FAILED TO SUBMIT THE APPROPRIATE TAX FORM AND THEREFORE THIS NOTICE IS AN ESTIMATED AMOUNT DUE BASED UPON THE BEST INFORMATION AVAILABLE. IF YOU DO NOT OWE THIS FOR ANY OF THE REASONS LISTED, YOU MUST SUBMIT ONE OF THE FOLLOWING IN ORDER TO CLEAR THIS:

1. A COPY OF THE TAX RETURN AND THE FRONT AND BACK OF YOUR CANCELLED CHECK, IF PAID.
2. IF THERE WAS NO ACTIVITY THAT OCCURRED WITH YOUR BUSINESS, YOU ARE STILL REQUIRED TO FILE TAX RETURNS FOR THE PERIODS INDICATED. IF YOU NEED TAX FORMS, PLEASE CONTACT US AT (317) 233-4015 OR VISIT OUR WEBPAGE AT [HTTP://WWW.INTAX.IN.GOV](http://www.intax.in.gov).
3. IF THE BUSINESS WAS CLOSED, THE RESPONSIBLE OFFICER OF THE CORPORATION, PARTNER, OR SOLE PROPRIETORSHIP MUST SUBMIT A COMPLETED INDIANA FORM BC-100. YOU MAY DOWNLOAD THIS FORM FROM OUR WEBPAGE AT [HTTP://WWW.IN.GOV/DOR/TAXFORMS/PDFS/BC-100.PDF](http://www.in.gov/dor/taxforms/pdfs/bc-100.pdf), OR CALL (317) 233-4015.

If you have any questions about **WHY** this tax is due, you may call between 8:00 AM and 4:30 PM Monday through Friday Eastern Standard Time or write to:

CUSTOMER SERVICE  
PO BOX 1028  
INDIANAPOLIS, IN 46206-1028  
(317)233-4015

**PROPOSED ASSESSMENT**  
**INDIANA DEPARTMENT OF REVENUE**

REFER TO THIS NUMBER ON ANY CONTACT WITH THE DEPARTMENT →

Liability Number: 2019-***
Notice Number: ***
Date Issued: 10/21/2019

000066

1900160375635  
  
 FINDTAPE COM LLC  
 1378 US HIGHWAY 206 STE 6  
 SKILLMAN, NJ 08558-1923

Taxpayer TID: \*\*\*  
 FID: \*\*\*  
 Form Number: ST-103  
 DLN: \*\*\*  
 Account ID: \*\*\*  
 Liability Period: February 28, 2019  
 Tax Type: Sales

**IMMEDIATE ACTION REQUIRED:** A review of your Indiana-Sales tax for the period ending February 28, 2019 shows you may owe \$ 785.13, including penalty and interest. **YOU MUST TAKE ACTION IMMEDIATELY TO RESOLVE THIS DEBT.** You must pay the amount owed or protest this assessment in writing within 60 days (by December 20, 2019). If you fail to do so, this debt will continue to accrue interest and could convert into a tax warrant for collection action. For more information on protesting the assessment, visit [www.in.gov/dor/5691.htm](http://www.in.gov/dor/5691.htm). To pay your bill online, make a payment arrangement, or ask questions, visit [www.epay.in.gov](http://www.epay.in.gov) or call (317) 233-4015. **If you closed your business, please visit [www.in.gov/dor/3749.htm](http://www.in.gov/dor/3749.htm) to complete the official paperwork immediately. If you are in Bankruptcy, this notice is for your information only, no collection actions will occur.** Thank you for your immediate attention to this matter. **\*\*\*SEE REVERSE SIDE FOR IMPORTANT DETAILS AND MAILING ADDRESSES.\*\*\***

**EXPLANATION OF TAX DUE FOR PERIOD ENDING February 28, 2019**

Original Tax (Sales)	\$	700.00
Penalty	\$	70.00
Interest - Daily Amount \$0.06	\$	15.13
Amount you owe - Due Date: December 20, 2019	\$	<u>785.13</u>


Please place your Taxpayer TID number (see above) on your check made payable to Indiana Department of Revenue and mail with the form provided below:

FINDTAPE COM LLC

Taxpayer TID: \*\*\*  
 Liability Number: \*\*\*  
 Notice Number: \*\*\*

Due Date: December 20, 2019

AMOUNT  
PAID \$

  
 Indiana Dept. of Revenue  
 PO Box 1028  
 Indianapolis, IN 46206-1028

AMOUNT YOU OWE: 785.13

01016458736500201904200946020000000078513

010000100001000066000066

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Notice Number: \*\*\*

EXPLANATION OF TAX DUE FOR : February 28, 2019

Issued 10/21/2019

FINDTAPE COM LLC

YOU HAVE FAILED TO SUBMIT THE APPROPRIATE TAX FORM AND THEREFORE THIS NOTICE IS AN ESTIMATED AMOUNT DUE BASED UPON THE BEST INFORMATION AVAILABLE. IF YOU DO NOT OWE THIS FOR ANY OF THE REASONS LISTED, YOU MUST SUBMIT ONE OF THE FOLLOWING IN ORDER TO CLEAR THIS:

1. A COPY OF THE TAX RETURN AND THE FRONT AND BACK OF YOUR CANCELLED CHECK, IF PAID.
2. IF THERE WAS NO ACTIVITY THAT OCCURRED WITH YOUR BUSINESS, YOU ARE STILL REQUIRED TO FILE TAX RETURNS FOR THE PERIODS INDICATED. IF YOU NEED TAX FORMS, PLEASE CONTACT US AT (317) 233-4015 OR VISIT OUR WEBPAGE AT [HTTP://WWW.INTAX.IN.GOV](http://www.intax.in.gov).
3. IF THE BUSINESS WAS CLOSED, THE RESPONSIBLE OFFICER OF THE CORPORATION, PARTNER, OR SOLE PROPRIETORSHIP MUST SUBMIT A COMPLETED INDIANA FORM BC-100. YOU MAY DOWNLOAD THIS FORM FROM OUR WEBPAGE AT [HTTP://WWW.IN.GOV/DOR/TAXFORMS/PDFS/BC-100.PDF](http://www.in.gov/dor/taxforms/pdfs/bc-100.pdf), OR CALL (317) 233-4015.

If you have any questions about **WHY** this tax is due, you may call between 8:00 AM and 4:30 PM Monday through Friday Eastern Standard Time or write to:

CUSTOMER SERVICE  
PO BOX 1028  
INDIANAPOLIS, IN 46206-1028  
(317)233-4015

**PROPOSED ASSESSMENT**  
**INDIANA DEPARTMENT OF REVENUE**

REFER TO THIS NUMBER ON ANY CONTACT WITH THE DEPARTMENT →

Liability Number: 2019-***
Notice Number: ***
Date Issued: 10/21/2019

000067

1900160375636  
  
 FINDTAPE COM LLC  
 1378 US HIGHWAY 206 STE 6  
 SKILLMAN, NJ 08558-1923

Taxpayer TID: \*\*\*  
 FID: \*\*\*  
 Form Number: ST-103  
 DLN: \*\*\*  
 Account ID: \*\*\*  
 Liability Period: March 31, 2019  
 Tax Type: Sales

**IMMEDIATE ACTION REQUIRED:** A review of your Indiana Sales tax for the period ending March 31, 2019 shows you may owe \$ 783.47, including penalty and interest. **YOU MUST TAKE ACTION IMMEDIATELY TO RESOLVE THIS DEBT.** You must pay the amount owed or protest this assessment in writing within 60 days (by December 20, 2019). If you fail to do so, this debt will continue to accrue interest and could convert into a tax warrant for collection action. For more information on protesting the assessment, visit [www.in.gov/dor/5691.htm](http://www.in.gov/dor/5691.htm). To pay your bill online, make a payment arrangement, or ask questions, visit [www.epay.in.gov](http://www.epay.in.gov) or call (317) 233-4015. **If you closed your business, please visit [www.in.gov/dor/3749.htm](http://www.in.gov/dor/3749.htm) to complete the official paperwork immediately. If you are in Bankruptcy, this notice is for your information only, no collection actions will occur.** Thank you for your immediate attention to this matter. **\*\*\*SEE REVERSE SIDE FOR IMPORTANT DETAILS AND MAILING ADDRESSES.\*\*\***

**EXPLANATION OF TAX DUE FOR PERIOD ENDING March 31, 2019**

Original Tax (Sales)	\$	700.00
Penalty	\$	70.00
Interest - Daily Amount \$0.06	\$	13.47
Amount you owe - Due Date: December 20, 2019	\$	<u>783.47</u>


Please place your Taxpayer TID number (see above) on your check made payable to Indiana Department of Revenue and mail with the form provided below:

FINDTAPE COM LLC

Taxpayer TID: \*\*\*  
 Liability Number: \*\*\*  
 Notice Number: \*\*\*

Due Date: December 20, 2019

AMOUNT  
PAID \$

  
 Indiana Dept. of Revenue  
 PO Box 1028  
 Indianapolis, IN 46206-1028

AMOUNT YOU OWE: 783.47

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Continued from previous page.

Notice Number: \*\*\*

Issued 10/21/2019  
FINDTAPE COM LLC

EXPLANATION OF TAX DUE FOR : March 31, 2019

YOU HAVE FAILED TO SUBMIT THE APPROPRIATE TAX FORM AND THEREFORE THIS NOTICE IS AN ESTIMATED AMOUNT DUE BASED UPON THE BEST INFORMATION AVAILABLE. IF YOU DO NOT OWE THIS FOR ANY OF THE REASONS LISTED, YOU MUST SUBMIT ONE OF THE FOLLOWING IN ORDER TO CLEAR THIS:

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3. IF THE BUSINESS WAS CLOSED, THE RESPONSIBLE OFFICER OF THE CORPORATION, PARTNER, OR SOLE PROPRIETORSHIP MUST SUBMIT A COMPLETED INDIANA FORM BC-100. YOU MAY DOWNLOAD THIS FORM FROM OUR WEBPAGE AT [HTTP://WWW.IN.GOV/DOR/TAXFORMS/PDFS/BC-100.PDF](http://www.in.gov/dor/taxforms/pdfs/bc-100.pdf), OR CALL (317) 233-4015.

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CUSTOMER SERVICE  
PO BOX 1028  
INDIANAPOLIS, IN 46206-1028  
(317)233-4015

# PROPOSED ASSESSMENT

## INDIANA DEPARTMENT OF REVENUE

REFER TO THIS NUMBER ON ANY CONTACT WITH THE DEPARTMENT

Liability Number: 2019-***
Notice Number: ***
Date Issued: 10/21/2019

000068

1900160375637  
  
 FINDTAPE COM LLC  
 1378 US HIGHWAY 206 STE 6  
 SKILLMAN, NJ 08558-1923

Taxpayer TID: \*\*\*  
 FID: \*\*\*  
 Form Number: ST-103  
 DLN: \*\*\*  
 Account ID: \*\*\*  
 Liability Period: April 30, 2019  
 Tax Type: Sales

**IMMEDIATE ACTION REQUIRED:** A review of your Indiana Sales tax for the period ending April 30, 2019 shows you may owe \$ 781.74, including penalty and interest. YOU MUST TAKE ACTION IMMEDIATELY TO RESOLVE THIS DEBT. You must pay the amount owed or protest this assessment in writing within 60 days (by December 20, 2019). If you fail to do so, this debt will continue to accrue interest and could convert into a tax warrant for collection action. For more information on protesting the assessment, visit [www.in.gov/dor/5691.htm](http://www.in.gov/dor/5691.htm). To pay your bill online, make a payment arrangement, or ask questions, visit [www.epay.in.gov](http://www.epay.in.gov) or call (317) 233-4015. **If you closed your business, please visit [www.in.gov/dor/3749.htm](http://www.in.gov/dor/3749.htm) to complete the official paperwork immediately. If you are in Bankruptcy, this notice is for your information only, no collection actions will occur.** Thank you for your immediate attention to this matter. **\*\*\*SEE REVERSE SIDE FOR IMPORTANT DETAILS AND MAILING ADDRESSES.\*\*\***

### EXPLANATION OF TAX DUE FOR PERIOD ENDING April 30, 2019

Original Tax (Sales)	\$	700.00
Penalty	\$	70.00
Interest - Daily Amount \$0.06	\$	11.74
Amount you owe - Due Date: December 20, 2019	\$	<u>781.74</u>


Please place your Taxpayer TID number (see above) on your check made payable to Indiana Department of Revenue and mail with the form provided below:

FINDTAPE COM LLC

Taxpayer TID: \*\*\*  
 Liability Number: \*\*\*  
 Notice Number: \*\*\*

Due Date: December 20, 2019

AMOUNT  
PAID \$

  
 Indiana Dept. of Revenue  
 PO Box 1028  
 Indianapolis, IN 46206-1028

AMOUNT YOU OWE: 781.74

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Notice Number: \*\*\*

EXPLANATION OF TAX DUE FOR : April 30, 2019

Issued 10/21/2019

FINDTAPE COM LLC

YOU HAVE FAILED TO SUBMIT THE APPROPRIATE TAX FORM AND THEREFORE THIS NOTICE IS AN ESTIMATED AMOUNT DUE BASED UPON THE BEST INFORMATION AVAILABLE. IF YOU DO NOT OWE THIS FOR ANY OF THE REASONS LISTED, YOU MUST SUBMIT ONE OF THE FOLLOWING IN ORDER TO CLEAR THIS:

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If you have any questions about **WHY** this tax is due, you may call between 8:00 AM and 4:30 PM Monday through Friday Eastern Standard Time or write to:

CUSTOMER SERVICE  
PO BOX 1028  
INDIANAPOLIS, IN 46206-1028  
(317)233-4015



**PROPOSED ASSESSMENT**  
**INDIANA DEPARTMENT OF REVENUE**

REFER TO THIS NUMBER ON ANY CONTACT WITH THE DEPARTMENT

Liability Number: 2019-***
Notice Number: *****
Date Issued: 10/21/2019

000069

1900160375638  
  
 FINDTAPE COM LLC  
 1378 US HIGHWAY 206 STE 6  
 SKILLMAN, NJ 08558-1923

Taxpayer TID: \*\*\*  
 FID: \*\*\*  
 Form Number: ST-103  
 DLN: \*\*\*  
 Account ID: \*\*\*  
 Liability Period: May 31, 2019 Tax  
 Type: Sales

**IMMEDIATE ACTION REQUIRED:** A review of your Indiana Sales tax for the period ending May 31, 2019 shows you may owe \$ 779.90, including penalty and interest. **YOU MUST TAKE ACTION IMMEDIATELY TO RESOLVE THIS DEBT.** You must pay the amount owed or protest this assessment in writing within 60 days (by December 20, 2019). If you fail to do so, this debt will continue to accrue interest and could convert into a tax warrant for collection action. For more information on protesting the assessment, visit [www.in.gov/dor/5691.htm](http://www.in.gov/dor/5691.htm). To pay your bill online, make a payment arrangement, or ask questions, visit [www.epay.in.gov](http://www.epay.in.gov) or call (317) 233-4015. **If you closed your business, please visit [www.in.gov/dor/3749.htm](http://www.in.gov/dor/3749.htm) to complete the official paperwork immediately. If you are in Bankruptcy, this notice is for your information only, no collection actions will occur.** Thank you for your immediate attention to this matter. **\*\*\*SEE REVERSE SIDE FOR IMPORTANT DETAILS AND MAILING ADDRESSES.\*\*\***

**EXPLANATION OF TAX DUE FOR PERIOD ENDING May 31, 2019**

Original Tax (Sales)	\$	700.00
Penalty	\$	70.00
Interest - Daily Amount \$0.06	\$	9.90
Amount you owe - Due Date: December 20, 2019	\$	<u>779.90</u>


Please place your Taxpayer TID number (see above) on your check made payable to Indiana Department of Revenue and mail with the form provided below.

FINDTAPE COM LLC

Taxpayer TID: \*\*\*  
 Liability Number: \*\*\*  
 Notice Number: \*\*\*

Due Date: December 20, 2019

AMOUNT  
PAID \$

  
 Indiana Dept. of Revenue  
 PO Box 1028  
 Indianapolis, IN 46206-1028

AMOUNT YOU OWE: 779.90

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Continued from previous page.  
Notice Number: \*\*\*

Issued 10/21/2019  
FINDTAPE COM LLC

EXPLANATION OF TAX DUE FOR : May 31, 2019

YOU HAVE FAILED TO SUBMIT THE APPROPRIATE TAX FORM AND THEREFORE THIS NOTICE IS AN ESTIMATED AMOUNT DUE BASED UPON THE BEST INFORMATION AVAILABLE. IF YOU DO NOT OWE THIS FOR ANY OF THE REASONS LISTED, YOU MUST SUBMIT ONE OF THE FOLLOWING IN ORDER TO CLEAR THIS:

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If you have any questions about **WHY** this tax is due,  
you may call between 8:00 AM and 4:30 PM Monday  
through Friday Eastern Standard Time or write to:

CUSTOMER SERVICE  
PO BOX 1028  
INDIANAPOLIS, IN 46206-1028  
(317)233-4015

**PROPOSED ASSESSMENT**  
**INDIANA DEPARTMENT OF REVENUE**

REFER TO THIS NUMBER ON ANY CONTACT WITH THE DEPARTMENT →

Liability Number: 2019-***
Notice Number: ***
Date Issued: 10/21/2019

000070

1900160375639  
  
 FINDTAPE COM LLC  
 1378 US HIGHWAY 206 STE 6  
 SKILLMAN, NJ 08558-1923

Taxpayer TID: \*\*\*  
 FID: \*\*\*  
 Form Number: ST-103  
 DLN: \*\*\*  
 Account ID: \*\*\*  
 Liability Period: June 30, 2019  
 Tax Type: Sales

**IMMEDIATE ACTION REQUIRED:** A review of your Indiana Sales tax for the period ending June 30, 2019 shows you may owe \$ 778.23, including penalty and interest. **YOU MUST TAKE ACTION IMMEDIATELY TO RESOLVE THIS DEBT.** You must pay the amount owed or protest this assessment in writing within 60 days (by December 20, 2019). If you fail to do so, this debt will continue to accrue interest and could convert into a tax warrant for collection action. For more information on protesting the assessment, visit [www.in.gov/dor/5691.htm](http://www.in.gov/dor/5691.htm). To pay your bill online, make a payment arrangement, or ask questions, visit [www.epay.in.gov](http://www.epay.in.gov) or call (317) 233-4015. **If you closed your business, please visit [www.in.gov/dor/3749.htm](http://www.in.gov/dor/3749.htm) to complete the official paperwork immediately. If you are in Bankruptcy, this notice is for your information only, no collection actions will occur.** Thank you for your immediate attention to this matter. **\*\*\*SEE REVERSE SIDE FOR IMPORTANT DETAILS AND MAILING ADDRESSES.\*\*\***

**EXPLANATION OF TAX DUE FOR PERIOD ENDING June 30, 2019**

Original Tax (Sales)	\$	700.00
Penalty	\$	70.00
Interest - Daily Amount \$0.06	\$	8.23
Amount you owe - Due Date: December 20, 2019	\$	<u>778.23</u>


Please place your Taxpayer TID number (see above) on your check made payable to Indiana Department of Revenue and mail with the form provided below:

FINDTAPE COM LLC

Taxpayer TID: \*\*\*  
 Liability Number: \*\*\*  
 Notice Number: \*\*\*

Due Date: December 20, 2019

AMOUNT  
PAID \$

  
 Indiana Dept. of Revenue  
 PO Box 1028  
 Indianapolis, IN 46206-1028

AMOUNT YOU OWE: 778.23

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page. Notice Number: \*\*\*

EXPLANATION OF TAX DUE FOR : June 30, 2019

Issued 10/21/2019  
FINDTAPE COM LLC

YOU HAVE FAILED TO SUBMIT THE APPROPRIATE TAX FORM AND THEREFORE THIS NOTICE IS AN ESTIMATED AMOUNT DUE BASED UPON THE BEST INFORMATION AVAILABLE. IF YOU DO NOT OWE THIS FOR ANY OF THE REASONS LISTED, YOU MUST SUBMIT ONE OF THE FOLLOWING IN ORDER TO CLEAR THIS:

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If you have any questions about **WHY** this tax is due,  
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through Friday Eastern Standard Time or write to:

CUSTOMER SERVICE  
PO BOX 1028  
INDIANAPOLIS, IN 46206-1028  
(317)233-4015

**PROPOSED ASSESSMENT**  
**INDIANA DEPARTMENT OF REVENUE**

REFER TO THIS NUMBER ON ANY CONTACT WITH THE DEPARTMENT →

Liability Number: 2019-***
Notice Number: *****
Date Issued: 10/21/2019

000071

1900160375640  
  
 FINDTAPE COM LLC  
 1378 US HIGHWAY 206 STE 6  
 SKILLMAN, NJ 08558-1923

Taxpayer TID: \*\*\*  
 FID: \*\*\*  
 Form Number: ST-103  
 DLN: \*\*\*  
 Account ID: \*\*\*  
 Liability Period: July 31, 2019 Tax  
 Type: Sales

**IMMEDIATE ACTION REQUIRED:** A review of your Indiana Sales tax for the period ending July 31, 2019 shows you may owe \$ 776.45, including penalty and interest. **YOU MUST TAKE ACTION IMMEDIATELY TO RESOLVE THIS DEBT.** You must pay the amount owed or protest this assessment in writing within 60 days (by December 20, 2019). If you fail to do so, this debt will continue to accrue interest and could convert into a tax warrant for collection action. For more information on protesting the assessment, visit [www.in.gov/dor/5691.htm](http://www.in.gov/dor/5691.htm). To pay your bill online, make a payment arrangement, or ask questions, visit [www.epay.in.gov](http://www.epay.in.gov) or call (317) 233-4015. **If you closed your business, please visit [www.in.gov/dor/3749.htm](http://www.in.gov/dor/3749.htm) to complete the official paperwork immediately. If you are in Bankruptcy, this notice is for your information only, no collection actions will occur.** Thank you for your immediate attention to this matter. **\*\*\*SEE REVERSE SIDE FOR IMPORTANT DETAILS AND MAILING ADDRESSES.\*\*\***

**EXPLANATION OF TAX DUE FOR PERIOD ENDING July 31, 2019**

Original Tax (Sales)	\$	700.00
Penalty	\$	70.00
Interest - Daily Amount \$0.06	\$	6.45
Amount you owe - Due Date: December 20, 2019	\$	<u>776.45</u>


Please place your Taxpayer TID number (see above) on your check made payable to Indiana Department of Revenue and mail with the form provided below:

FINDTAPE COM LLC

Taxpayer TID: \*\*\*  
 Liability Number: \*\*\*  
 Notice Number: \*\*\*

Due Date: December 20, 2019

AMOUNT  
PAID \$

  
 Indiana Dept. of Revenue  
 PO Box 1028  
 Indianapolis, IN 46206-1028

AMOUNT YOU OWE: 776.45

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page. Notice Number: \*\*\*

EXPLANATION OF TAX DUE FOR : July 31, 2019

Issued 10/21/2019  
FINDTAPE COM LLC

YOU HAVE FAILED TO SUBMIT THE APPROPRIATE TAX FORM AND THEREFORE THIS NOTICE IS AN ESTIMATED AMOUNT DUE BASED UPON THE BEST INFORMATION AVAILABLE. IF YOU DO NOT OWE THIS FOR ANY OF THE REASONS LISTED, YOU MUST SUBMIT ONE OF THE FOLLOWING IN ORDER TO CLEAR THIS:

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CUSTOMER SERVICE  
PO BOX 1028  
INDIANAPOLIS, IN 46206-1028  
(317)233-4015

## Kevin Mahoney @ FindTape

---

**From:** TaxJar Support <support@taxjar.com>  
**Sent:** Wednesday, October 30, 2019 4:36 PM  
**To:** Kevin Mahoney @ Findtape  
**Subject:** Re: FindTape: Indiana letters

Hi Kevin,

I can confirm that Indiana has resolved these notices by moving your returns to your correct sub-account number and there's no further action required.

If you have any other questions or if there's anything else we can help with, please let me know

Cheers,  
Evan Simon  
Tax Filing Specialist  
support@taxjar.com

Did you know that TaxJar can automatically file your returns for you? Enroll in AutoFile and your first return is on us! [Learn more](#).

-----

- Here's [everything you'll need to enroll in AutoFile](#) in any state.
- Learn more about [Marketplace Facilitators and your TaxJar Reports](#).

NOTE: The information provided by TaxJar support is for informational purposes only and is not intended to be legal advice. Please consult a tax professional for specific tax guidance.

Let us know how we're doing!

[Great](#) [Okay](#) [Not Good](#)

On Wed, Oct 23, 2019 at 8:27 AM CDT, TaxJar Support <support@taxjar.com> wrote:  
You're welcome Kevin, always happy to help!

Cheers,  
Evan Simon  
Tax Filing Specialist  
support@taxjar.com

Did you know that TaxJar can automatically file your returns for you? Enroll in AutoFile and your first return is on us! [Learn more](#).

-----

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- Learn more about [Marketplace Facilitators and your TaxJar Reports](#).

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On Wed, Oct 23, 2019 at 8:27 AM CDT, Kevin Mahoney @ Findtape <kevin@findtape.com> wrote:  
Thank you for the quick resolution.

Kevin Mahoney

President/Founder



1378 US Highway 206

Unit/Suite 6-149

Skillman, NJ 08558

Direct: 201-693-4467

Phone: 800-806-7580 x103

Fax: 1-866-698-9890

Email: [kevin@findtape.com](mailto:kevin@findtape.com)

### **Retailer of Tape, Glues/Adhesives & Dispensers**

\* #974 on Internet Retailer's Top 1000 E-Retailers in North America for 2017

\* #496 on Internet Retailer's Mobile 500 list for 2017

\* 1st brick & mortar store location: <https://www.findtape.com/store/08902>

On Wed, Oct 23, 2019 at 8:25 AM CDT, TaxJar Support <support@taxjar.com> wrote:  
Hi Kevin,

Evan here with the TaxJar AutoFile team. Thanks for sharing the notices you received from Indiana.

Upon reviewing your state account, we found that your account number was updated from 0164587365-**001** to 0164587365-**900**.

To resolve the notices, we contacted the state. They informed us that a message should be sent through your Indiana state efile account requesting that these seven returns filed under '001' be moved to '900'. This request was sent today and the state should respond within 3-5 business days. We will also monitor your state account to be sure they complete moving these correctly.

We also updated your account number in your enrollment so that future returns are filed appropriately.

No action is required at this time and we will get back to you in a few days when we're able to confirm this has been resolved. Thanks, and have a great day!

Cheers,



Evan Simon  
Tax Filing Specialist  
support@taxjar.com

Did you know that TaxJar can automatically file your returns for you? Enroll in AutoFile and your first return is on us! [Learn more](#).

-----

- Here's [everything you'll need to enroll in AutoFile](#) in any state.
- Learn more about [Marketplace Facilitators and your TaxJar Reports](#).

NOTE: The information provided by TaxJar support is for informational purposes only and is not intended to be legal advice. Please consult a tax professional for specific tax guidance.

On Wed, Oct 23, 2019 at 7:29 AM CDT, TaxJar Support <support@taxjar.com> wrote:

Hello Kevin,

Thank you for sending this over!

I'm going to pass this notice to our filing team and they will take a look and determine the next steps for your account.

You should hear from them soon with more details.

Cheers,  
Karolyn Schultz  
Customer Success Specialist  
support@taxjar.com

Did you know that TaxJar can automatically file your returns for you? Enroll in AutoFile and your first return is on us! [Learn more](#).

-----

- Here's [everything you'll need to enroll in AutoFile](#) in any state.
- Learn more about [Marketplace Facilitators and your TaxJar Reports](#).

NOTE: The information provided by TaxJar support is for informational purposes only and is not intended to be legal advice. Please consult a tax professional for specific tax guidance.

On Wed, Oct 23, 2019 at 7:00 AM CDT, Kevin Mahoney @ Findtape <kevin@findtape.com> wrote:

Also tried to download filings to send them, but getting back:

**taxjar-prod-bucket.s3.amazonaws.com**'s server IP address could not be found.

Thank you.

Kevin Mahoney  
President/Founder

  
YOUR SOURCE FOR CONNECTING EVERYTHING  
1378 US Highway 206



STATE OF TENNESSEE  
DEPARTMENT OF REVENUE

Return Adjustment Notice

February 10, 2020



FINDTAPE COM LLC  
1330 US HIGHWAY 206 # 103-149  
SKILLMAN NJ 08558-1921

Letter ID: L1387461376  
Account ID: \*\*\*  
Account Type: Sales and Use Tax  
Filing Period: January 31, 2020

Dear FINDTAPE COM LLC:

You are receiving this letter because your sales and use tax return for the January 31, 2020 period has been modified. This is **not** a bill. If the changes to your return have resulted in any additional tax liability, a separate notice will be mailed to you.

	<b>Corrected Amount</b>
Gross Sales	\$6,920.00
Cost of Personal Property	\$0.00
Out-of-State Purchases and Property	\$0.00
Tangible Personal Property	\$0.00
Total Sales	\$6,920.00
Exempt Transactions	\$996.00
State Net Taxable Total	\$5,924.00
State Sales Tax	\$415.00
State Food Tax	\$0.00
Local Sales Tax	\$147.00
Tax Collected in-Excess of State and Local Levies	\$1.00
State Tax on Transactions Subject to Single Article and Reduced Rates	\$0.00
Local Tax on Transactions Subject to the Special Rate Tax	\$0.00
Central Business Improvement District Fee	\$0.00
Prepaid Wireless 911 Surcharge	\$0.00
Total Tax Before Penalty and Interest	\$563.00

**Explanation of Modifications**

- Local Tax calculated incorrectly
- Total Tax amount calculated incorrectly

Please use the contact information at the bottom of this letter for any inquiries you have. All inquiries should make reference to the letter ID L1387461376.

Taxpayer Services Division • 500 Deaderick Street • Nashville, TN 37242

Tel 615-253-0600 • [www.tn.gov/revenue](http://www.tn.gov/revenue)

**STATE, LOCAL, AND DISTRICT SALES AND USE TAX RETURN**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE
YOUR ACCOUNT NUMBER		

<b>CDTFA USE ONLY</b>
EFF
PM

READ INSTRUCTIONS BEFORE PREPARING

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
 PO BOX 942879  
 SACRAMENTO CA 94279-8062

Please check this box if this filing represents an **AMENDED RETURN**

**ELECTRONIC FILING INFORMATION AND RETURN INSTRUCTIONS (CDTFA-401-INST) ARE AVAILABLE AT [WWW.CDTFA.CA.GOV](http://WWW.CDTFA.CA.GOV) OR BY CALLING 1-800-400-7115 (CRS:711).**

1	Total sales	1	\$	.00	
2	Purchases subject to use tax	2		.00	
3	Total (add line 1 and 2)	3		.00	
<b>IF YOU HAVE DEDUCTIONS, FILL OUT SECTIONS A AND B ON PAGE 2 OF THIS RETURN. IF YOU HAVE NO DEDUCTIONS, ENTER "0" ON LINE 11 AND PROCEED TO LINE 12.</b>					
11	Total nontaxable transactions reported (enter the total from Section B, line 6)	11		.00	
12	Transactions subject to tax (subtract line 11 from line 3)	12		.00	
13	State tax 6.00 percent (multiply line 12 by .0600)	13		.00	
14	County tax 1/4 percent (multiply line 12 by .0025)	14		.00	
15	Local tax 1 percent (multiply line 12 by .01; additional schedules may apply — see line 15 instructions)	15		.00	
16	District tax (you must complete CDTFA-531-A2, Schedule A2, if you are engaged in business in a transaction and use tax district)	16		.00	
17	Total state, county, local, and district tax (add lines 13, 14, 15, and 16)	17		.00	
18	Excess tax collected (enter excess tax collected, if any)	18		.00	
19	Total tax amount (add line 17 and 18)	19		.00	
20a	Credit for current period partial tax exemptions (enter the total from Section D, line 6)	20a		.00	
20b	Credit for prior period tax recovery (enter the Total Prior Period Tax Recovery Amount from CDTFA-531-Q)	20b		.00	
20c	Credit for tax paid to other state(s) (enter the credit as calculated from CDTFA-531-P)	20c		.00	
20d	Credit for aircraft common carrier partial exemption (CDTFA-531-X is required to claim this credit)	20d		.00	
21	Net tax (subtract lines 20a, 20b, 20c, and 20d from line 19)	21		.00	
22	Less tax prepayments (see line 22 instructions)	1st prepayment (tax only)	\$	22	.00
		2nd prepayment (tax only)	\$		
		No taxable transactions	No taxable transactions		
23	Remaining tax (subtract line 22 from line 21)	23		.00	
24	PENALTY (multiply line 23 by 10 percent [0.10] if payment made after due date shown above)	PENALTY	24		
25	INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is INTEREST RATE CALCULATOR	INTEREST	25		
26	TOTAL AMOUNT DUE AND PAYABLE (add lines 23, 24, and 25)	26	\$	.00	
27	Sales at state-designated fairgrounds (see instructions)	27	\$	.00	

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE	DATE
<b>PAID PREPARER'S USE ONLY</b>	PAID PREPARER'S NAME	PAID PREPARER'S TELEPHONE NUMBER	

**Make check or money order payable to California Department of Tax and Fee Administration.**  
 Write your account number on your check or money order. Make a copy of this document for your records.



**STATE, LOCAL, AND DISTRICT SALES AND USE TAX RETURN**

YOUR ACCOUNT NUMBER	REPORTING PERIOD
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**SECTION A. Nontaxable Sales (deductions)**

4 Sales to other retailers for purposes of resale	28	\$	.00
5 Nontaxable sales of food products	29		.00
6 Nontaxable labor ( <i>repair and installation</i> )	30		.00
7 Sales to the United States government	31		.00
8 Sales in interstate or foreign commerce	32		.00
9 Sales tax included on line 1 ( <i>if any</i> )	33		.00
10 Other ( <i>clearly explain</i> )	34		.00
11 Total Section A ( <i>add lines 4 through 10</i> )	35	\$	.00

**SECTION B. Current Period Tax Recoveries and Deductions** *The amount reported is for current period only. The original transaction needs to be included in line 1 on page 1. (To claim a credit for all other prior period tax recovery items, complete [CDTFA-531-Q](#), Schedule Q – Tax Recovery.)*

1 Bad debt losses on taxable sales	36	\$	.00
2 Cost of tax-paid purchases resold prior to use	37		.00
3 Returned taxable merchandise	38		.00
4 Cash discounts on taxable sales ( <i>see instructions on how to calculate this deduction</i> )	39		.00
5 Total Section B ( <i>add lines 1 through 4</i> )	40		.00
6 Total nontaxable transactions ( <i>add the total from Section A, line 11, and Section B, line 5 and enter total here and on page 1, line 11</i> )	41	\$	.00

**SECTION C. Current Period Partial Tax Exemptions at .05 Partial Exemption Rate** (*do not include partial exemptions in Section A, line 11*)

1 Teleproduction equipment	42	\$	.00
2 Farm equipment and machinery	43		.00
3 Diesel fuel used in farming and food processing	44		.00
4 Timber harvesting equipment and machinery	45		.00
5 Racehorse breeding stock	46		.00
6 Subtotal Section C ( <i>add lines 1 through 5</i> )	47		.00
7 Partial exemption rate	48		.05
8 Total Section C ( <i>multiply line 6 by line 7</i> )	49	\$	.00

**SECTION D. Current Period Partial Tax Exemptions at .039375 Partial Exemption Rate** (*do not include partial exemptions in Section A, line 11*)

1 Manufacturing and research and development equipment	50	\$	.00
2 Zero-emission transit bus	51		.00
3 Subtotal Section D ( <i>add line 1 and 2</i> )	52		.00
4 Partial exemption rate	53		.039375
5 Total Section D ( <i>multiply line 3 by line 4</i> )	54	\$	.00

6 Total Current Period Partial Exemptions ( <i>add the total from Section C, line 8 and Section D, line 5, and enter here and on page 1, line 20a</i> )	55	\$	.00
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**SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form**

<b>DUE ON OR BEFORE</b>	
	YOUR ACCOUNT NUMBER

A1	ENTER amount from line 12 on <a href="#">CDTFA-401-A</a> or <a href="#">CDTFA-401-GS</a> , or from line 1 on <a href="#">CDTFA-401-E</a>	\$	.00
A2/A3	ENTER all transactions subject to only the state rate of 7.25% (see instructions)	-	.00
A4	SUBTRACT line A2/A3 from line A1 (Allocate this amount to the correct district tax areas in column A5.)	\$	.00

**PLEASE READ THE INSTRUCTIONS ON PAGE 12 BEFORE COMPLETING THIS SCHEDULE**

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
<b>ALAMEDA COUNTY</b> 378				.02	\$ .00
City of Alameda (Eff. 4-1-19) 648				.025	.00
City of Albany 429				.025	.00
City of Hayward 430				.025	.00
City of Newark (Eff. 4-1-17) 451				.025	.00
City of San Leandro 380				.025	.00
City of Union City 428				.025	.00
<b>AMADOR COUNTY</b> 194				.005	.00
<b>BUTTE COUNTY</b>					
City of Oroville (Eff. 4-1-19) 649				.01	.00
Town of Paradise 381				.005	.00
<b>CALAVERAS COUNTY</b>					
City of Angels Camp (Eff. 4-1-19) 650				.005	.00
<b>COLUSA COUNTY</b>					
City of Williams 139				.005	.00

SUBTOTAL A11a (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11a below.)	\$	.00
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**Continued on page 2**

A11a	SUBTOTAL DISTRICT TAX (Page 1, enter the total from line A11a above.)	\$	.00
A11b	SUBTOTAL DISTRICT TAX (Page 2, enter the total from line A11b on page 2.)		.00
A11c	SUBTOTAL DISTRICT TAX (Page 3, enter the total from line A11c on page 3.)		.00
A11d	SUBTOTAL DISTRICT TAX (Page 4, enter the total from line A11d on page 4.)		.00
A11e	SUBTOTAL DISTRICT TAX (Page 5, enter the total from line A11e on page 5.)		.00
A11f	SUBTOTAL DISTRICT TAX (Page 6, enter the total from line A11f on page 6.)		.00
A11g	SUBTOTAL DISTRICT TAX (Page 7, enter the total from line A11g on page 7.)		.00
A11h	SUBTOTAL DISTRICT TAX (Page 8, enter the total from line A11h on page 8.)		.00
A11i	SUBTOTAL DISTRICT TAX (Page 9, enter the total from line A11i on page 9.)		.00
A11j	SUBTOTAL DISTRICT TAX (Page 10, enter the total from line A11j on page 10.)		.00
A11k	SUBTOTAL DISTRICT TAX (Page 11, enter the total from line A11k on page 11.)		.00
<b>A11</b>	TOTAL DISTRICT TAX (Add lines A11a, A11b, A11c, A11d, A11e, A11f, A11g, A11h, A11i, A11j, and A11k. Enter here <b>and</b> on line 16 of <a href="#">CDTFA-401-A</a> or <a href="#">CDTFA-401-GS</a> , or on line 5 on <a href="#">CDTFA-401-E</a> .)	\$	.00

**SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form**

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
<b>CONTRA COSTA COUNTY</b>	<b>025</b>			<b>.01</b>	\$ .00
City of Antioch (Exp. 3-31-19)	350	Discontinued		.015	.00
City of Antioch (Eff. 4-1-19)	652			.02	.00
City of Concord	242			.015	.00
City of El Cerrito	383			.025	.00
City of Hercules	286			.015	.00
City of Martinez (Exp. 3-31-19)	453	Discontinued		.015	.00
City of Martinez (Eff. 4-1-19)	654			.02	.00
Town of Moraga	301			.02	.00
City of Orinda	303			.015	.00
City of Pinole	385			.02	.00
City of Pittsburg	288			.015	.00
City of Pleasant Hill (Eff. 4-1-17)	455			.015	.00
City of Richmond	387			.02	.00
City of San Pablo (Exp. 9-30-17)	368	Discontinued		.0175	.00
City of San Pablo (Eff. 10-1-17)	609			.015	.00
<b>DEL NORTE COUNTY</b>	<b>388</b>			<b>.0025</b>	<b>.00</b>
<b>EL DORADO COUNTY</b>					
City of Placerville (Exp. 3-31-17)	246	Discontinued		.005	.00
City of Placerville (Eff. 4-1-17)	457			.01	.00
City of So. Lake Tahoe	097			.005	.00
<b>FRESNO COUNTY</b>	<b>099</b>			<b>.00725</b>	<b>.00</b>
City of Coalinga (Eff. 4-1-19)	656			.01725	.00
City of Fowler (Eff. 4-1-19)	658			.01725	.00
City of Huron	352			.01725	.00
City of Kerman (Eff. 4-1-19)	660			.01725	.00
City of Kingsburg (Eff. 10-1-18)	636			.01725	.00
City of Reedley	177			.01225	.00
City of Sanger	179			.01475	.00
City of Selma	169			.01225	.00
<b>GLENN COUNTY</b>					
City of Orland (Eff. 4-1-17)	458			.005	.00
<b>HUMBOLDT COUNTY</b>					
City of Arcata	425			.0125	.00
City of Eureka	427			.0125	.00
City of Fortuna (Eff. 4-1-17)	460			.0125	.00
City of Rio Dell	391			.015	.00
City of Trinidad	426			.0125	.00

SUBTOTAL A11b (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11b on page 1 of Schedule A2.)	\$ .00
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**SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form**

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
<b>IMPERIAL COUNTY</b>	<b>029</b>			<b>.005</b>	\$ .00
City of Calxico	<b>230</b>			<b>.01</b>	.00
City of El Centro (Eff. 4-1-17)	<b>462</b>			<b>.01</b>	.00
<b>INYO COUNTY</b>	<b>014</b>			<b>.005</b>	.00
<b>KERN COUNTY</b>					
City of Arvin	<b>198</b>			<b>.01</b>	.00
City of Bakersfield (Eff. 4-1-19)	<b>741</b>			<b>.01</b>	.00
City of Delano	<b>170</b>			<b>.01</b>	.00
City of Ridgecrest (Exp. 3-31-17)	<b>291</b>	Discontinued		<b>.0075</b>	.00
City of Ridgecrest (Eff. 4-1-17)	<b>463</b>			<b>.01</b>	.00
City of Wasco (Eff. 4-1-17)	<b>464</b>			<b>.01</b>	.00
<b>KINGS COUNTY</b>					
City of Corcoran (Eff. 10-1-17)	<b>603</b>			<b>.01</b>	.00
<b>LAKE COUNTY</b>					
City of Clearlake (Exp. 3-31-17)	<b>058</b>	Discontinued		<b>.005</b>	.00
City of Clearlake (Eff. 4-1-17)	<b>468</b>			<b>.015</b>	.00
City of Lakeport (Exp. 3-31-17)	<b>101</b>	Discontinued		<b>.005</b>	.00
City of Lakeport (Eff. 4-1-17)	<b>466</b>			<b>.015</b>	.00
<b>LOS ANGELES COUNTY</b> (Exp. 6-30-17)	<b>218</b>	Discontinued		<b>.015</b>	.00
<b>LOS ANGELES COUNTY</b> (Exp. 9-30-17)	<b>577</b>	Discontinued		<b>.02</b>	.00
<b>LOS ANGELES COUNTY</b> (Eff. 10-1-17)	<b>594</b>			<b>.0225</b>	.00
City of Arcadia (Eff. 1-1-20)	<b>754</b>			<b>.03</b>	.00
City of Avalon (Exp. 6-30-17)	<b>219</b>	Discontinued		<b>.02</b>	.00
City of Avalon (Exp. 9-30-17)	<b>578</b>	Discontinued		<b>.025</b>	.00
City of Avalon (Eff. 10-1-17)	<b>595</b>			<b>.0275</b>	.00
City of Burbank (Eff. 4-1-19)	<b>662</b>			<b>.03</b>	.00
City of Commerce (Exp. 6-30-17)	<b>307</b>	Discontinued		<b>.02</b>	.00
City of Commerce (Exp. 9-30-17)	<b>585</b>	Discontinued		<b>.025</b>	.00
City of Commerce (Eff. 10-1-17)	<b>596</b>			<b>.0275</b>	.00
City of Compton (Exp. 6-30-17)	<b>449</b>	Discontinued		<b>.025</b>	.00
City of Compton (Eff. 7-1-17)	<b>589</b>			<b>.03</b>	.00
City of Covina (Eff. 4-1-19)	<b>664</b>			<b>.03</b>	.00
City of Cudahy (Eff. 4-1-19)	<b>678</b>			<b>.03</b>	.00
City of Culver City (Exp. 6-30-17)	<b>305</b>	Discontinued		<b>.02</b>	.00
City of Culver City (Exp. 9-30-17)	<b>584</b>	Discontinued		<b>.025</b>	.00
City of Culver City (Exp. 3-31-19)	<b>597</b>	Discontinued		<b>.0275</b>	.00
City of Culver City (Eff. 4-1-19)	<b>666</b>			<b>.03</b>	.00
City of Downey (Exp. 6-30-17)	<b>474</b>	Discontinued		<b>.02</b>	.00
City of Downey (Exp. 9-30-17)	<b>592</b>	Discontinued		<b>.025</b>	.00
City of Downey (Eff. 10-1-17)	<b>598</b>			<b>.0275</b>	.00

SUBTOTAL A11c (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11c on page 1 of Schedule A2.)	\$	.00
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Continued on page 4

**SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form**

ACCOUNT NUMBER			REPORTING PERIOD			
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9	
City of El Monte (Exp. 6-30-17) <b>222</b>	Discontinued			<b>.02</b>	\$ .00	
City of El Monte (Exp. 9-30-17) <b>581</b>	Discontinued			<b>.025</b>	.00	
City of El Monte (Eff. 10-1-17) <b>599</b>				<b>.0275</b>	.00	
City of Glendale (Eff. 4-1-19) <b>674</b>				<b>.03</b>	.00	
City of Glendora (Eff. 7-1-19) <b>752</b>				<b>.03</b>	.00	
City of Hawthorne (Eff. 4-1-18) <b>611</b>				<b>.03</b>	.00	
City of Huntington Park (Eff. 10-1-18) <b>638</b>				<b>.03</b>	.00	
City of Inglewood (Exp. 6-30-17) <b>220</b>	Discontinued			<b>.02</b>	.00	
City of Inglewood (Exp. 9-30-17) <b>579</b>	Discontinued			<b>.025</b>	.00	
City of Inglewood (Eff. 10-1-17) <b>600</b>				<b>.0275</b>	.00	
City of La Mirada (Exp. 6-30-17) <b>309</b>	Discontinued			<b>.025</b>	.00	
City of La Mirada (Exp. 3-31-18) <b>586</b>	Discontinued			<b>.03</b>	.00	
City of La Puente (Eff. 4-1-19) <b>670</b>				<b>.0275</b>	.00	
City of Lawndale (Eff. 4-1-19) <b>676</b>				<b>.03</b>	.00	
City of Long Beach (Exp. 6-30-17) <b>441</b>	Discontinued			<b>.025</b>	.00	
City of Long Beach (Eff. 7-1-17) <b>588</b>				<b>.03</b>	.00	
City of Lynwood (Exp. 6-30-17) <b>470</b>	Discontinued			<b>.025</b>	.00	
City of Lynwood (Eff. 7-1-17) <b>590</b>				<b>.03</b>	.00	
City of Pasadena (Eff. 4-1-19) <b>680</b>				<b>.03</b>	.00	
City of Pico Rivera (Exp. 6-30-17) <b>223</b>	Discontinued			<b>.025</b>	.00	
City of Pico Rivera (Eff. 7-1-17) <b>582</b>				<b>.03</b>	.00	
City of Pomona (Eff. 4-1-19) <b>668</b>				<b>.03</b>	.00	
City of San Fernando (Exp. 6-30-17) <b>348</b>	Discontinued			<b>.02</b>	.00	
City of San Fernando (Exp. 9-30-17) <b>587</b>	Discontinued			<b>.025</b>	.00	
City of San Fernando (Eff. 10-1-17) <b>602</b>				<b>.0275</b>	.00	
City of Santa Fe Springs (Eff. 4-1-19) <b>672</b>				<b>.0325</b>	.00	
City of Santa Monica (Exp. 3-31-17) <b>250</b>	Discontinued			<b>.02</b>	.00	
City of Santa Monica (Exp. 6-30-17) <b>472</b>	Discontinued			<b>.025</b>	.00	
City of Santa Monica (Eff. 7-1-17) <b>591</b>				<b>.03</b>	.00	
City of So. El Monte (Exp. 6-30-17) <b>252</b>	Discontinued			<b>.02</b>	.00	
City of So. El Monte (Exp. 9-30-17) <b>583</b>	Discontinued			<b>.025</b>	.00	
City of So. El Monte (Eff. 10-1-17) <b>601</b>				<b>.0275</b>	.00	
City of South Gate (Exp. 6-30-17) <b>221</b>	Discontinued			<b>.025</b>	.00	
City of South Gate (Eff. 7-1-17) <b>580</b>				<b>.03</b>	.00	
<b>MADERA COUNTY 144</b>				<b>.005</b>	.00	
City of Chowchilla (Eff. 4-1-19) <b>682</b>				<b>.015</b>	.00	
City of Madera (Eff. 4-1-17) <b>476</b>				<b>.01</b>	.00	
<b>MARIN COUNTY 311</b>				<b>.01</b>	.00	
Town of Corte Madera (Exp. 9-30-18) <b>354</b>	Discontinued			<b>.015</b>	.00	
Town of Corte Madera (Eff. 10-1-18) <b>640</b>				<b>.0175</b>	.00	

SUBTOTAL A11d (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11d on page 1 of Schedule A2.)	\$ .00
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Continued on page 5



**SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form**

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
Town of Fairfax (Exp. 3-31-17) <b>314</b>	Discontinued			<b>.015</b>	\$ .00
Town of Fairfax (Eff. 4-1-17) <b>478</b>				<b>.0175</b>	.00
City of Larkspur (Exp. 3-31-18) <b>356</b>	Discontinued			<b>.015</b>	.00
City of Larkspur (Eff. 4-1-18) <b>613</b>				<b>.0175</b>	.00
City of Novato <b>434</b>				<b>.0125</b>	.00
Town of San Anselmo <b>358</b>				<b>.015</b>	.00
City of San Rafael <b>360</b>				<b>.0175</b>	.00
City of Sausalito <b>393</b>				<b>.015</b>	.00
<b>MARIPOSA COUNTY 103</b>				<b>.005</b>	.00
<b>MENDOCINO COUNTY (Exp. 3-31-18) 269</b>	Discontinued			<b>.00125</b>	.00
<b>MENDOCINO COUNTY (Eff. 4-1-18) 615</b>				<b>.00625</b>	.00
City of Fort Bragg (Exp. 3-31-18) <b>284</b>	Discontinued			<b>.01125</b>	.00
City of Fort Bragg (Eff. 4-1-18) <b>616</b>				<b>.01625</b>	.00
City of Point Arena (Exp. 3-31-18) <b>271</b>	Discontinued			<b>.00625</b>	.00
City of Point Arena (Eff. 4-1-18) <b>617</b>				<b>.01125</b>	.00
City of Ukiah (Exp. 3-31-17) <b>273</b>	Discontinued			<b>.00625</b>	.00
City of Ukiah (Exp. 3-31-18) <b>480</b>	Discontinued			<b>.01125</b>	.00
City of Ukiah (Eff. 4-1-18) <b>618</b>				<b>.01625</b>	.00
City of Willits (Exp. 3-31-18) <b>270</b>	Discontinued			<b>.00625</b>	.00
City of Willits (Eff. 4-1-18) <b>619</b>				<b>.01125</b>	.00
<b>MERCED COUNTY (Eff. 4-1-17) 481</b>				<b>.005</b>	.00
City of Atwater (Exp. 3-31-17) <b>346</b>	Discontinued			<b>.005</b>	.00
City of Atwater (Eff. 4-1-17) <b>485</b>				<b>.01</b>	.00
City of Gustine (Exp. 3-31-17) <b>224</b>	Discontinued			<b>.005</b>	.00
City of Gustine (Eff. 4-1-17) <b>484</b>				<b>.01</b>	.00
City of Los Banos (Exp. 3-31-17) <b>104</b>	Discontinued			<b>.005</b>	.00
City of Los Banos (Exp. 3-31-19) <b>482</b>	Discontinued			<b>.01</b>	.00
City of Los Banos (Eff. 4-1-19) <b>684</b>				<b>.015</b>	.00
City of Merced (Exp. 3-31-17) <b>127</b>	Discontinued			<b>.005</b>	.00
City of Merced (Eff. 4-1-17) <b>483</b>				<b>.01</b>	.00
<b>MONO COUNTY</b>					
Town of Mammoth Lakes <b>183</b>				<b>.005</b>	.00
<b>MONTEREY COUNTY (Exp. 3-31-17) 394</b>	Discontinued			<b>.00125</b>	.00
<b>MONTEREY COUNTY (Eff. 4-1-17) 487</b>				<b>.005</b>	.00
City of Carmel-by-the-Sea (Exp. 3-31-17) <b>400</b>	Discontinued			<b>.01125</b>	.00
City of Carmel-by-the-Sea (Eff. 4-1-17) <b>495</b>				<b>.015</b>	.00
City of Del Rey Oaks (Exp. 3-31-17) <b>410</b>	Discontinued			<b>.01625</b>	.00
City of Del Rey Oaks (Eff. 4-1-17) <b>490</b>				<b>.02</b>	.00
City of Gonzales (Exp. 3-31-17) <b>408</b>	Discontinued			<b>.00625</b>	.00
City of Gonzales (Eff. 4-1-17) <b>498</b>				<b>.01</b>	.00

SUBTOTAL A11e (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11e on page 1 of Schedule A2.)	\$ .00
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**SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form**

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
City of Greenfield (Exp. 3-31-17) <b>436</b>	Discontinued			<b>.01875</b>	\$ .00
City of Greenfield (Eff. 4-1-17) <b>494</b>				<b>.0225</b>	.00
City of King City (Exp. 3-31-17) <b>402</b>	Discontinued			<b>.00625</b>	.00
City of King City (Exp. 3-31-19) <b>496</b>	Discontinued			<b>.01</b>	.00
City of King City (Eff. 4-1-19) <b>686</b>				<b>.015</b>	.00
City of Marina (Exp. 3-31-17) <b>397</b>	Discontinued			<b>.01125</b>	.00
City of Marina (Exp. 3-31-19) <b>492</b>	Discontinued			<b>.015</b>	.00
City of Marina (Eff. 4-1-19) <b>688</b>				<b>.02</b>	.00
City of Monterey (Exp. 3-31-17) <b>404</b>	Discontinued			<b>.01125</b>	.00
City of Monterey (Eff. 4-1-17) <b>497</b>				<b>.015</b>	.00
City of Pacific Grove (Exp. 3-31-17) <b>396</b>	Discontinued			<b>.01125</b>	.00
City of Pacific Grove (Eff. 4-1-17) <b>491</b>				<b>.015</b>	.00
City of Salinas (Exp. 3-31-17) <b>406</b>	Discontinued			<b>.01625</b>	.00
City of Salinas (Eff. 4-1-17) <b>489</b>				<b>.02</b>	.00
City of Sand City (Exp. 3-31-17) <b>412</b>	Discontinued			<b>.01125</b>	.00
City of Sand City (Eff. 4-1-17) <b>499</b>				<b>.015</b>	.00
City of Seaside (Exp. 3-31-17) <b>395</b>	Discontinued			<b>.01125</b>	.00
City of Seaside (Exp. 9-30-17) <b>488</b>	Discontinued			<b>.015</b>	.00
City of Seaside (Eff. 10-1-17) <b>605</b>				<b>.02</b>	.00
City of Soledad (Exp. 3-31-17) <b>398</b>	Discontinued			<b>.01125</b>	.00
City of Soledad (Eff. 4-1-17) <b>493</b>				<b>.015</b>	.00
<b>NAPA COUNTY</b> (Exp. 6-30-18) <b>065</b>	Discontinued			<b>.005</b>	.00
<b>NAPA COUNTY</b> (Eff. 7-1-18) <b>631</b>				<b>.005</b>	.00
City of St. Helena (Exp. 6-30-18) <b>501</b>	Discontinued			<b>.01</b>	.00
City of St. Helena (Eff. 7-1-18) <b>632</b>				<b>.01</b>	.00
<b>NEVADA COUNTY</b> (Exp. 3-31-17) <b>067</b>	Discontinued			<b>.00125</b>	.00
<b>NEVADA COUNTY</b> (Eff. 4-1-17) <b>502</b>				<b>.0025</b>	.00
City of Grass Valley (Exp. 3-31-17) <b>318</b>	Discontinued			<b>.00625</b>	.00
City of Grass Valley (Exp. 9-30-18) <b>504</b>	Discontinued			<b>.0075</b>	.00
City of Grass Valley (Eff. 10-1-18) <b>642</b>				<b>.0125</b>	.00
City of Nevada City (Exp. 3-31-17) <b>320</b>	Discontinued			<b>.01</b>	.00
City of Nevada City (Exp. 3-31-18) <b>506</b>	Discontinued			<b>.015</b>	.00
City of Nevada City (Eff. 4-1-18) <b>630</b>				<b>.01125</b>	.00
Town of Truckee (Exp. 3-31-17) <b>370</b>	Discontinued			<b>.00875</b>	.00
Town of Truckee (Eff. 4-1-17) <b>503</b>				<b>.01</b>	.00

SUBTOTAL A11f (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11f on page 1 of Schedule A2.)	\$ .00
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**SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form**

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
<b>ORANGE COUNTY</b>	<b>037</b>			<b>.005</b>	\$ .00
City of Fountain Valley (Eff. 4-1-17)	<b>512</b>			<b>.015</b>	.00
City of Garden Grove (Eff. 4-1-19)	<b>696</b>			<b>.015</b>	.00
City of La Habra	<b>204</b>			<b>.01</b>	.00
City of La Palma (Eff. 4-1-17)	<b>508</b>			<b>.015</b>	.00
City of Placentia (Eff. 4-1-19)	<b>690</b>			<b>.015</b>	.00
City of Santa Ana (Eff. 4-1-19)	<b>692</b>			<b>.02</b>	.00
City of Seal Beach (Eff. 4-1-19)	<b>694</b>			<b>.015</b>	.00
City of Stanton	<b>414</b>			<b>.015</b>	.00
City of Westminster (Eff. 4-1-17)	<b>510</b>			<b>.015</b>	.00
<b>PLACER COUNTY</b>					
Town of Loomis (Eff. 4-1-17)	<b>513</b>			<b>.0025</b>	.00
City of Roseville (Eff. 4-1-19)	<b>697</b>			<b>.005</b>	.00
<b>RIVERSIDE COUNTY</b>					
City of Cathedral City	<b>232</b>			<b>.015</b>	.00
City of Coachella	<b>416</b>			<b>.015</b>	.00
City of Hemet (Eff. 4-1-17)	<b>515</b>			<b>.015</b>	.00
City of Indio (Eff. 4-1-17)	<b>517</b>			<b>.015</b>	.00
City of La Quinta (Eff. 4-1-17)	<b>521</b>			<b>.015</b>	.00
City of Menifee (Eff. 4-1-17)	<b>525</b>			<b>.015</b>	.00
City of Murrieta (Eff. 4-1-19)	<b>701</b>			<b>.015</b>	.00
City of Norco (Eff. 4-1-19)	<b>699</b>			<b>.015</b>	.00
City of Palm Springs (Exp. 3-31-18)	<b>275</b>	Discontinued		<b>.015</b>	.00
City of Palm Springs (Eff. 4-1-18)	<b>621</b>			<b>.02</b>	.00
City of Riverside (Eff. 4-1-17)	<b>519</b>			<b>.015</b>	.00
City of Temecula (Eff. 4-1-17)	<b>523</b>			<b>.015</b>	.00
City of Wildomar (Eff. 4-1-19)	<b>703</b>			<b>.015</b>	.00
<b>SACRAMENTO COUNTY</b>					
City of Galt	<b>206</b>			<b>.01</b>	.00
City of Isleton (Exp. 3-31-17)	<b>443</b>	Discontinued		<b>.01</b>	.00
City of Isleton (Eff. 4-1-17)	<b>527</b>			<b>.015</b>	.00
City of Rancho Cordova	<b>418</b>			<b>.01</b>	.00
City of Sacramento (Exp. 3-31-19)	<b>322</b>	Discontinued		<b>.01</b>	.00
City of Sacramento (Eff. 4-1-19)	<b>705</b>			<b>.015</b>	.00
<b>SAN BENITO COUNTY</b>					
City of Hollister (Exp. 3-31-19)	<b>171</b>	Discontinued		<b>.01</b>	.00
City of Hollister (Eff. 4-1-19)	<b>707</b>			<b>.02</b>	.00
City of San Juan Bautista (Exp. 3-31-19)	<b>106</b>	Discontinued		<b>.0075</b>	.00
City of San Juan Bautista (Eff. 4-1-19)	<b>708</b>			<b>.0175</b>	.00

SUBTOTAL A11g (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11g on page 1 of Schedule A2.)	\$ .00
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**SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form**

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
<b>SAN BERNARDINO COUNTY</b>	<b>031</b>			<b>.005</b>	\$ .00
City of Barstow (Eff. 4-1-19)	<b>710</b>			<b>.015</b>	.00
City of Montclair	<b>108</b>			<b>.0075</b>	.00
City of San Bernardino	<b>149</b>			<b>.0075</b>	.00
Town of Yucca Valley (Eff. 4-1-17)	<b>530</b>			<b>.015</b>	.00
<b>SAN DIEGO COUNTY</b>	<b>013</b>			<b>.005</b>	.00
City of Chula Vista (Exp. 9-30-18)	<b>532</b>	Discontinued		<b>.01</b>	.00
City of Chula Vista (Eff. 10-1-18)	<b>644</b>			<b>.015</b>	.00
City of Del Mar (Eff. 4-1-17)	<b>534</b>			<b>.015</b>	.00
City of El Cajon	<b>431</b>			<b>.01</b>	.00
City of La Mesa	<b>210</b>			<b>.0125</b>	.00
City of National City	<b>137</b>			<b>.015</b>	.00
City of Oceanside (Eff. 4-1-19)	<b>712</b>			<b>.01</b>	.00
City of Vista	<b>151</b>			<b>.01</b>	.00
<b>SAN FRANCISCO COUNTY</b>	<b>052</b>			<b>.0125</b>	.00
<b>SAN JOAQUIN COUNTY</b>	<b>038</b>			<b>.005</b>	.00
City of Lathrop	<b>324</b>			<b>.015</b>	.00
City of Lodi (Eff. 4-1-19)	<b>714</b>			<b>.01</b>	.00
City of Manteca	<b>153</b>			<b>.01</b>	.00
City of Stockton (Exp. 3-31-17)	<b>362</b>	Discontinued		<b>.015</b>	.00
City of Stockton (Eff. 4-1-17)	<b>538</b>			<b>.0175</b>	.00
City of Tracy (Eff. 4-1-17)	<b>536</b>			<b>.01</b>	.00
<b>SAN LUIS OBISPO COUNTY</b>					
City of Arroyo Grande	<b>154</b>			<b>.005</b>	.00
City of Atascadero	<b>419</b>			<b>.005</b>	.00
City of Grover Beach	<b>155</b>			<b>.005</b>	.00
City of Morro Bay	<b>156</b>			<b>.005</b>	.00
City of Paso Robles	<b>325</b>			<b>.005</b>	.00
City of Pismo Beach	<b>185</b>			<b>.005</b>	.00
City of San Luis Obispo	<b>157</b>			<b>.005</b>	.00
<b>SAN MATEO COUNTY</b> (Exp. 6-30-19)	<b>327</b>	Discontinued		<b>.015</b>	.00
<b>SAN MATEO COUNTY</b> (Eff. 7-1-19)	<b>743</b>			<b>.02</b>	.00
City of Belmont (Exp. 6-30-19)	<b>540</b>	Discontinued		<b>.02</b>	.00
City of Belmont (Eff. 7-1-19)	<b>745</b>			<b>.025</b>	.00
City of Burlingame (Exp. 6-30-19)	<b>623</b>	Discontinued		<b>.0175</b>	.00
City of Burlingame (Eff. 7-1-19)	<b>746</b>			<b>.0225</b>	.00
City of East Palo Alto (Exp. 6-30-19)	<b>542</b>	Discontinued		<b>.02</b>	.00
City of East Palo Alto (Eff. 7-1-19)	<b>747</b>			<b>.025</b>	.00

SUBTOTAL A11h (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11h on page 1 of Schedule A2.)	\$ .00
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**SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form**

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
City of Redwood City (Exp. 6-30-19) <b>716</b>	Discontinued			<b>.02</b>	\$ .00
City of Redwood City (Eff. 7-1-19) <b>748</b>				<b>.025</b>	.00
City of San Mateo (Exp. 6-30-19) <b>328</b>	Discontinued			<b>.0175</b>	.00
City of San Mateo (Eff. 7-1-19) <b>749</b>				<b>.0225</b>	.00
City of So. San Francisco (Exp. 6-30-19) <b>438</b>	Discontinued			<b>.02</b>	.00
City of So. San Francisco (Eff. 7-1-19) <b>750</b>				<b>.025</b>	.00
<b>SANTA BARBARA COUNTY 030</b>				<b>.005</b>	.00
City of Carpinteria (Eff. 4-1-19) <b>720</b>				<b>.0175</b>	.00
City of Guadalupe <b>421</b>				<b>.0075</b>	.00
City of Santa Barbara (Eff. 4-1-18) <b>625</b>				<b>.015</b>	.00
City of Santa Maria (Exp. 3-31-19) <b>295</b>	Discontinued			<b>.0075</b>	.00
City of Santa Maria (Eff. 4-1-19) <b>718</b>				<b>.015</b>	.00
<b>SANTA CLARA COUNTY (Exp. 3-31-17) 332</b>	Discontinued			<b>.0125</b>	.00
<b>SANTA CLARA COUNTY (Eff. 4-1-17) 544</b>				<b>.0175</b>	.00
City of Campbell (Exp. 3-31-17) <b>333</b>	Discontinued			<b>.015</b>	.00
City of Campbell (Eff. 4-1-17) <b>545</b>				<b>.02</b>	.00
City of Los Gatos (Eff. 4-1-19) <b>722</b>				<b>.01875</b>	.00
City of San Jose (Exp. 3-31-17) <b>445</b>	Discontinued			<b>.015</b>	.00
City of San Jose (Eff. 4-1-17) <b>546</b>				<b>.02</b>	.00
<b>SANTA CRUZ COUNTY (Exp. 3-31-17) 062</b>	Discontinued			<b>.0075</b>	.00
<b>SANTA CRUZ COUNTY (Exp. 3-31-19) 548</b>	Discontinued			<b>.0125</b>	.00
Santa Cruz County Unincorporated Area (Eff. 4-1-19) <b>724</b>				<b>.0175</b>	.00
City of Capitola (Exp. 3-31-17) <b>335</b>	Discontinued			<b>.0125</b>	.00
City of Capitola (Eff. 4-1-17) <b>549</b>				<b>.0175</b>	.00
City of Santa Cruz (Exp. 3-31-17) <b>159</b>	Discontinued			<b>.0125</b>	.00
City of Santa Cruz (Exp. 9-30-18) <b>550</b>	Discontinued			<b>.0175</b>	.00
City of Santa Cruz (Eff. 10-1-18) <b>646</b>				<b>.02</b>	.00
City of Scotts Valley (Exp. 3-31-17) <b>364</b>	Discontinued			<b>.0125</b>	.00
City of Scotts Valley (Eff. 4-1-17) <b>552</b>				<b>.0175</b>	.00
City of Watsonville (Exp. 3-31-17) <b>372</b>	Discontinued			<b>.015</b>	.00
City of Watsonville (Eff. 4-1-17) <b>551</b>				<b>.02</b>	.00
<b>SHASTA COUNTY</b>					
City of Anderson <b>373</b>				<b>.005</b>	.00
<b>SISKIYOU COUNTY</b>					
City of Dunsmuir <b>439</b>				<b>.005</b>	.00
City of Mt. Shasta <b>266</b>				<b>.0025</b>	.00
City of Weed <b>432</b>				<b>.0025</b>	.00
City of Yreka (Eff. 4-1-17) <b>553</b>				<b>.005</b>	.00

SUBTOTAL A11i (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11i on page 1 of Schedule A2.)	\$ .00
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**SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form**

ACCOUNT NUMBER		REPORTING PERIOD			
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
<b>SOLANO COUNTY</b>	<b>066</b>			<b>.00125</b>	\$ .00
City of Benicia	<b>423</b>			<b>.01125</b>	.00
City of Fairfield	<b>337</b>			<b>.01125</b>	.00
City of Rio Vista	<b>339</b>			<b>.00875</b>	.00
City of Suisun City (Eff. 4-1-17)	<b>555</b>			<b>.01125</b>	.00
City of Vacaville (Exp. 3-31-18)	<b>341</b>	Discontinued		<b>.00375</b>	.00
City of Vacaville (Eff. 4-1-18)	<b>557</b>			<b>.00875</b>	.00
City of Vallejo	<b>277</b>			<b>.01125</b>	.00
<b>SONOMA COUNTY</b> (Exp. 3-31-17)	<b>259</b>	Discontinued		<b>.0075</b>	.00
<b>SONOMA COUNTY</b> (Exp. 3-31-19)	<b>559</b>	Discontinued		<b>.00875</b>	.00
<b>SONOMA COUNTY</b> (Eff. 4-1-19)	<b>744</b>			<b>.01</b>	.00
City of Cotati (Exp. 3-31-17)	<b>375</b>	Discontinued		<b>.0175</b>	.00
City of Cotati (Exp. 3-31-19)	<b>565</b>	Discontinued		<b>.01875</b>	.00
City of Cotati (Eff. 4-1-19)	<b>726</b>			<b>.02</b>	.00
City of Healdsburg (Exp. 3-31-17)	<b>343</b>	Discontinued		<b>.0125</b>	.00
City of Healdsburg (Exp. 3-31-19)	<b>564</b>	Discontinued		<b>.01375</b>	.00
City of Healdsburg (Eff. 4-1-19)	<b>727</b>			<b>.015</b>	.00
City of Rohnert Park (Exp. 3-31-17)	<b>262</b>	Discontinued		<b>.0125</b>	.00
City of Rohnert Park (Exp. 3-31-19)	<b>562</b>	Discontinued		<b>.01375</b>	.00
City of Rohnert Park (Eff. 4-1-19)	<b>728</b>			<b>.015</b>	.00
City of Santa Rosa (Exp. 3-31-17)	<b>264</b>	Discontinued		<b>.0125</b>	.00
City of Santa Rosa (Exp. 3-31-19)	<b>561</b>	Discontinued		<b>.01375</b>	.00
City of Santa Rosa (Eff. 4-1-19)	<b>732</b>			<b>.0175</b>	.00
City of Sebastopol (Exp. 3-31-17)	<b>345</b>	Discontinued		<b>.015</b>	.00
City of Sebastopol (Exp. 3-31-19)	<b>560</b>	Discontinued		<b>.01625</b>	.00
City of Sebastopol (Eff. 4-1-19)	<b>729</b>			<b>.0175</b>	.00
City of Sonoma (Exp. 3-31-17)	<b>297</b>	Discontinued		<b>.0125</b>	.00
City of Sonoma (Exp. 3-31-19)	<b>563</b>	Discontinued		<b>.01375</b>	.00
City of Sonoma (Eff. 4-1-19)	<b>730</b>			<b>.015</b>	.00
<b>STANISLAUS COUNTY</b> (Exp. 3-31-17)	<b>059</b>	Discontinued		<b>.00125</b>	.00
<b>STANISLAUS COUNTY</b> (Eff. 4-1-17)	<b>567</b>			<b>.00625</b>	.00
City of Ceres (Exp. 3-31-17)	<b>173</b>	Discontinued		<b>.00625</b>	.00
City of Ceres (Eff. 4-1-17)	<b>568</b>			<b>.01125</b>	.00
City of Oakdale (Exp. 3-31-17)	<b>279</b>	Discontinued		<b>.00625</b>	.00
City of Oakdale (Eff. 4-1-17)	<b>569</b>			<b>.01125</b>	.00
<b>TEHAMA COUNTY</b>					
City of Corning	<b>446</b>			<b>.005</b>	.00
City of Red Bluff	<b>424</b>			<b>.0025</b>	.00

SUBTOTAL A11j (Add amounts in column A10 on this page. Enter the total here and on line A11j on page 1 of Schedule A2.)	\$	.00
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Continued on page 11

**SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form**

ACCOUNT NUMBER		REPORTING PERIOD			
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
<b>TULARE COUNTY</b>					
	<b>162</b>			<b>.005</b>	\$ .00
City of Dinuba	<b>165</b>			<b>.0125</b>	.00
City of Farmersville (Exp. 3-31-18)	<b>164</b>	Discontinued		<b>.01</b>	.00
City of Farmersville (Eff. 4-1-18)	<b>629</b>			<b>.015</b>	.00
City of Lindsay (Eff. 10-1-17)	<b>607</b>			<b>.015</b>	.00
City of Porterville (Exp. 3-31-19)	<b>166</b>	Discontinued		<b>.01</b>	.00
City of Porterville (Eff. 4-1-19)	<b>734</b>			<b>.02</b>	.00
City of Tulare	<b>167</b>			<b>.01</b>	.00
City of Visalia (Exp. 3-31-17)	<b>163</b>	Discontinued		<b>.0075</b>	.00
City of Visalia (Eff. 4-1-17)	<b>571</b>			<b>.0125</b>	.00
City of Woodlake (Eff. 4-1-18)	<b>627</b>			<b>.015</b>	.00
<b>TUOLUMNE COUNTY</b>					
City of Sonora	<b>093</b>			<b>.005</b>	.00
<b>VENTURA COUNTY</b>					
City of Oxnard	<b>213</b>			<b>.005</b>	.00
City of Port Hueneme (Exp. 3-31-19)	<b>214</b>	Discontinued		<b>.005</b>	.00
City of Port Hueneme (Eff. 4-1-19)	<b>736</b>			<b>.015</b>	.00
City of Santa Paula (Eff. 4-1-17)	<b>572</b>			<b>.01</b>	.00
City of Ventura (Eff. 4-1-17)	<b>573</b>			<b>.005</b>	.00
<b>YOLO COUNTY</b>					
City of Davis	<b>376</b>			<b>.01</b>	.00
City of West Sacramento (Exp. 3-31-17)	<b>081</b>	Discontinued		<b>.005</b>	.00
City of West Sacramento (Exp. 3-31-19)	<b>575</b>	Discontinued		<b>.0075</b>	.00
City of West Sacramento (Eff. 4-1-19)	<b>738</b>			<b>.01</b>	.00
City of Woodland	<b>236</b>			<b>.0075</b>	.00
<b>YUBA COUNTY</b>					
Yuba County Unincorporated Area (Eff. 4-1-19)	<b>739</b>			<b>.01</b>	.00
City of Marysville	<b>447</b>			<b>.01</b>	.00
City of Wheatland	<b>265</b>			<b>.005</b>	.00

SUBTOTAL A11k (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11k on page 1 of Schedule A2.)	\$ .00
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Continued on page 12

## INSTRUCTIONS FOR COMPLETING CDTFA-531-A2, SCHEDULE A2 – Long Form COMPUTATION SCHEDULE FOR DISTRICT TAX

### Step 1. Enter taxable sales from return.

**A1.** Enter the Taxable Transactions or Total Purchases from line 12 on [CDTFA-401-A](#), or line 12 on [CDTFA-401-GS](#), or line 1 on [CDTFA-401-E](#) in box A1.

### Step 2. Enter all transactions subject to only the state rate of 7.25% (with no additional collection of district tax) on A2/A3.

**A2/A3.** Enter purchases of items purchased for use in a location where no district tax is in effect. Also, enter sales of items (excluding vehicles, vessels, or aircraft) delivered and used (1) at a location where no district tax is in effect or (2) in a district where you are not “engaged in business” and did not collect the district tax. (See [publication 105](#), *District Taxes and Delivered Sales*, available on the California Department of Tax and Fee Administration (CDTFA) website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov), for a definition of “engaged in business.”)

### Step 3. Calculate transactions subject to district tax.

**A4.** Subtract A2/A3 from A1. Enter the result on A4.

If your line A4 is \$0.00 and you have no adjustments for prior periods, you are finished with your Schedule A2. Enter \$0.00 on line 16 of [CDTFA-401-A](#) or [CDTFA-401-GS](#), or line 5 of [CDTFA-401-E](#). You may want to call our Customer Service Center at 1-800-400-7115 (CRS:711) to see if you qualify for filing the EZ return ([CDTFA-401-EZ](#)). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

### Step 4. Report transactions by district.

**A5.** Using the total from line A4, allocate your transaction totals to the correct districts.

**DO NOT** report the same transactions in both a city and county district. The tax rate for city districts includes **all** county district tax. Report them for the city only. Please see the *Reporting transactions by location* example on the next page.

### Step 5. Enter district adjustments.

Please note that district tax adjustments made on this schedule are only for ones realized in the period covered by this return and schedule. All prior period adjustments must be made on [CDTFA-531-Q](#), *Schedule Q - Tax Recovery*.

**A6/A7.** If you have adjustments for one or more districts, enter amounts in this column. Entries in this column will increase or decrease the amount of tax distributed to districts for which you have adjustments.

Enter the following adjustments by district. (You do not need an entry in column A5 to enter an adjustment in column A6/A7.)

*Note:* Please attach an explanation of any adjustments to your Schedule A2.

### The following examples are positive (+) adjustments:

- *Items you purchased without paying district tax.* If you paid state and local sales tax on a purchase, but not district tax, and if you made a taxable use of the item in a tax district, add the price of the item for that district.
- *Amounts collected for a discontinued district.* If you collected taxes for a district that has been discontinued and have not paid those taxes to the CDTFA, add the amounts on which you collected those taxes. Do not enter those amounts on line A5. If a discontinued district is not listed, call 1-800-400-7115 (CRS:711) for assistance.

### The following examples are negative (-) adjustments:

- Transactions included in line A5 that represent the sale or use of merchandise before the effective date of a district.
- *Fixed-price contracts.* Deduct the sales price or lease payments (excluding amounts collected as tax) for qualifying fixed-price contracts. A fixed-price contract is one entered into before the effective date of the district tax, which: (1) fixes the amount of the sales or lease price; (2) specifically states the amount or rate of tax based on the rate in effect when the contract was executed; and (3) does not give either party the right to terminate the contract upon notice. (See Regulation 1661 for information on leases of mobile transportation equipment.)
- *Merchandise used outside the district.* If you paid district tax on a purchase and first used the item in a different district, you may need to enter adjustments on A6/A7. Call 1-800-400-7115 (CRS:711) for assistance.

**A8.** Add or subtract each district amount shown in A6/A7 from each district amount on A5. Enter the total for each district amount in column A8.

**A9.** If you enter adjustments in A6/A7 for a transaction taxed at a rate different from the rate shown on A9, call 1-800-400-7115 (CRS:711) for assistance.

**A10.** Multiply A8 by A9. Enter the result in column A10. Based on adjustments in A6/A7, A10 may result in a negative number.



**Step 6. Enter your total district tax due.**

**A11a.** Page 1, enter the subtotal of column A10 on line A11a.

**A11b.** Page 2, enter the subtotal of column A10 on line A11b and on A11b on page 1.

**A11c.** Page 3, enter the subtotal of column A10 on line A11c and on A11c on page 1.

**A11d.** Page 4, enter the subtotal of column A10 on line A11d and on A11d on page 1.

**A11e.** Page 5, enter the subtotal of column A10 on line A11e and on A11e on page 1.

**A11f.** Page 6, enter the subtotal of column A10 on line A11f and on A11f on page 1.

**A11g.** Page 7, enter the subtotal of column A10 on line A11g and on A11g on page 1.

**A11h.** Page 8, enter the subtotal of column A10 on line A11h and on A11h on page 1.

**A11i.** Page 9, enter the subtotal of column A10 on line A11i and on A11i on page 1.

**A11j.** Page 10, enter the subtotal of column A10 on line A11j and on A11j on page 1.

**A11k.** Page 11, enter the subtotal of column A10 on line A11k and on A11k on page 1.

**A11.** Add lines A11a, A11b, A11c, A11d, A11e, A11f, A11g, A11h, A11i, A11j, and A11k. Enter this amount on line A11 and on line 16 of [CDTFA-401-A](#) or [CDTFA-401-GS](#), or on line 5 on [CDTFA-401-E](#).

**Reporting transactions by location example:**

*Example:* Your sales less deductions is \$24,000, which represents:

- Transactions of \$6,000 subject to district tax in Sacramento County but not in the City of Galt, the City of Isleton, the City of Rancho Cordova, or in the City of Sacramento.
- Transactions of \$2,000 plus a positive (+) adjustment of \$500 subject to district tax in the City of Galt. The tax rate for the City of Galt includes district tax for Sacramento County.
- Transactions of \$1,000 subject to district tax in the City of Isleton. The tax rate for the City of Isleton includes district tax for Sacramento County.
- Transactions of \$2,000 subject to district tax in the City of Rancho Cordova. The tax rate for the City of Rancho Cordova includes district tax for Sacramento County.
- Transactions of \$3,000 plus a negative (-) adjustment of \$1,000 subject to district tax in the City of Sacramento. The tax rate for the City of Sacramento includes district tax for Sacramento County.
- Transactions of \$2,000 subject to district tax in San Benito County but not in the City of Hollister or in the City of San Juan Bautista.
- Transactions of \$4,000 subject to district tax in the City of Hollister. The tax rate for the City of Hollister includes district tax for San Benito County.
- Transactions of \$4,000 subject to district tax in the City of San Juan Bautista. The tax rate for the City of San Juan Bautista includes district tax for San Benito County.

DISTRICT TAX AREAS	A5 ALLOCATE TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
<b>SACRAMENTO COUNTY</b> <b>023</b>	6,000		6,000	<b>.005</b>	30.00
City of Galt <b>206</b>	2,000	500	2,500	<b>.01</b>	25.00
City of Isleton (Eff. 4-1-17) <b>527</b>	1,000		1,000	<b>.015</b>	15.00
City of Rancho Cordova <b>418</b>	2,000		2,000	<b>.01</b>	20.00
City of Sacramento (Eff. 4-1-19) <b>705</b>	3,000	-1,000	2,000	<b>.015</b>	30.00
<b>SAN BENITO COUNTY</b> (Eff. 4-1-19) <b>706</b>	2,000		2,000	<b>.01</b>	20.00
City of Hollister (Eff. 4-1-19) <b>707</b>	4,000		4,000	<b>.02</b>	80.00
City of San Juan Bautista (Eff. 4-1-19) <b>708</b>	4,000		4,000	<b>.0175</b>	70.00

**Fixed-price contract example:**

To correctly report district tax on your return for fixed-price contracts, you must allocate the total amount of the fixed-price contract along with any other sales for this district in column A5 (a) at the “Current District Tax Rate,” and then make a negative adjustment for the fixed-price contract amount in the same row, column A6/A7 (b). A positive adjustment will be required to properly allocate the fixed-price contract amount in column A6/A7 (c) of the district tax that was in effect at the time the contract was entered into.

In the example below, the taxpayer has \$10,000 in taxable sales to report to the City of Commerce. Of this total, \$4,000 is from a fixed-price contract entered into between July 1, 2017, and September 30, 2017.

DISTRICT TAX AREAS	A5 ALLOCATE TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
<b>LOS ANGELES COUNTY</b>					
City of Commerce (Exp. 6-30-17) <b>307</b>	Discontinued			<b>.02</b>	
City of Commerce (Exp. 9-30-17) <b>585</b>	Discontinued	4,000 (c)	4,000	<b>.025</b>	100.00
City of Commerce (Eff. 10-1-17) <b>596</b>	10,000 (a)	-4,000 (b)	6,000	<b>.0275</b>	165.00



STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

OUT-OF-STATE OFFICE  
3321 POWER INN RD, STE 130  
SACRAMENTO, CA 95826  
1-916-227-6600 • FAX 1-916-227-6641  
www.cdtfa.ca.gov

EDMUND G. BROWN JR.  
Governor

MARYBEL BATJER  
Secretary, Government Operations Agency

NICOLAS MADUROS  
Director

KEVIN G MAHONEY  
33 CARSDALE CT  
BELLE MEAD NJ 08502-5910

Letter Date: 13-Dec-2018  
Letter ID: L0002062809  
Case ID: 815973

Dear Seller:

The California Department of Tax and Fee Administration (CDTFA) has received information that you have inventory that is stored in warehouses or fulfillment centers in California. As such, you meet the definition of a retailer engaged in business in California (Revenue and Taxation Code section 6203) and you are, therefore, required to register with the CDTFA, file sales and use tax returns, and pay tax on sales made to consumers in California.

The CDTFA prides itself on the fair and uniform treatment of all taxpayers, and it is our intent to treat all taxpayers who voluntarily make attempts to correct past reporting errors with the utmost respect and fairness. The CDTFA may, in certain circumstances, relieve penalties imposed in cases where the taxpayer comes forward, registers, and remits the past due taxes and interest.

Please register by January 15, 2019. To register, visit [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select *Register*, then select *Register a New Business Activity or Location*. The start date on your account should reflect the date you began engaging in business in California. You will receive a permit number when your online registration is complete. After registering, please complete the *Registration Confirmation* section below and return it in the enclosed self-addressed envelope. You may also complete this form online by visiting CDTFA online services and select *Respond to Letter/Inquiry* under the Limited Access Functions, and use the *Letter ID* and *Letter Date* listed above. If you need assistance with registering or have any additional questions, please contact our Out-of-State Office at 1-916-227-6600 or email us at [OSReg@cdtfa.ca.gov](mailto:OSReg@cdtfa.ca.gov).

California Department of Tax and Fee Administration



REGISTRATION CONFIRMATION:

NAME OF PERSON RESPONDING TO THIS LETTER (please print)	TITLE	DATE
SIGNATURE	TELEPHONE NUMBER (     )	
EMAIL ADDRESS	PERMIT NUMBER	

Case ID: 815973

0002062809 01



**Sales and Use Tax Division  
North Carolina Department of Revenue  
Post Office Box 25000  
Raleigh, North Carolina 27640-0001  
[www.ncdor.gov](http://www.ncdor.gov)**

---

**IMPORTANT NOTICE:  
ADDITIONAL 0.25% LOCAL SALES AND USE TAX**

**Effective April 1, 2019**, the following counties adopted resolutions to levy an additional 0.25% local sales and use tax:

**Graham County  
Moore County**

**Stanly County  
Swain County**

Effective April 1, 2019, the local rate of sales and use tax in Graham, Moore, Stanly, and Swain Counties is 2.25%. Per N.C. Gen. Stat. § 105-164(a), the general 4.75% State and 2.25% local rates of sales and use tax (total rate of 7.00%) apply to taxable sales, purchases, and the gross receipts derived from the following when sold at retail and sourced to one of the above counties:

- Tangible personal property not specifically subject to another rate of sales tax;
- Sales and leases of certain digital property including: an audio work, an audiovisual work, a book, a magazine, a newspaper, a newsletter, a report, or another publication, a photograph, and a greeting card;
- Lease or rental of tangible personal property that is not specifically subject to another rate of sales tax;
- Service contract or renewal of a service contract;
- Prepaid meal plan;
- Admission charges to an entertainment activity;
- Rental of accommodations;
- Receipts from the sale or recharge of prepaid telephone calling service, including prepaid wireless calling service;
- Satellite digital audio radio service;
- Repair, maintenance, and installation services;
- Receipts from laundries, dry cleaning, linen rental or similar businesses but does not include receipts derived from coin, token, or card-operated washing machines, extractors and dryers; and
- Alcoholic beverages, tobacco products, prepared food, candy, dietary supplements, soft drinks, and food sold through a vending machine.

Retailers and facilitators should collect and are liable for the additional 0.25% local sales and use tax on the sales price of or the gross receipts derived from retail sales, leases, and other transactions sourced to Graham, Moore, Stanly, and Swain Counties, including items sold by a retailer to a customer in another county where the retailer delivers the product to the customer in Graham, Moore, Stanly, or Swain Counties. The provisions of the Local Government Sales and Use Tax Law, with respect to a retailer or facilitator required to collect sales and use tax in a taxing county, and the liability for local sales and use tax, are applicable to the new levy.

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Per N.C. Gen. Stat. § 105-164(a), the 0.25% local rate of sales and use tax **does not apply** to the sales price or purchase price of, or the gross receipts derived from the following:

- Boats including accessories attached to the boat at the time of delivery to the purchaser (Subject to the 3% State rate with a maximum tax of \$1,500 per article)
- Aircraft (Subject only to the general 4.75% State rate with a maximum tax of \$2,500 per article)
- Qualified jet engines (Subject only to the general 4.75% State rate)
- Manufactured homes (Subject only to the general 4.75% State rate)
- Modular homes (Subject only to the general 4.75% State rate)
- Video programming (Subject to the 7% Combined General Rate)
- Antique spirituous liquor and spirituous liquor other than mixed beverages (Subject to the 7% Combined General Rate)
- Electricity (Subject to the 7% Combined General Rate)
- Piped natural gas (Subject to the 7% Combined General Rate)
- Aviation gasoline and jet fuel (Subject to the 7% Combined General Rate)
- Telecommunications service and ancillary service (Subject to the 7% Combined General Rate)
- Qualifying food items subject to the 2.00% rate of tax

**General State, Applicable Local, and Applicable Transit Rates as of April 1, 2019**

Effective April 1, 2019, the total general State, applicable local, and applicable transit rates of sales and use tax is 6.75% in fifty-six counties, 7.00% in Alexander, Anson, Ashe, Buncombe, Cabarrus, Catawba, Cherokee, Clay, Cumberland, Davidson, Duplin, Edgecombe, Gaston, Graham, Greene, Halifax, Harnett, Haywood, Hertford, Jackson, Jones, Lee, Lincoln, Martin, Montgomery, Moore, New Hanover, Onslow, Pasquotank, Pitt, Randolph, Robeson, Rockingham, Rowan, Rutherford, Sampson, Stanly, Surry, Swain, and Wilkes Counties, 7.25% in Mecklenburg and Wake Counties, and 7.50% in Durham and Orange Counties.

**County Tax Reporting Requirements**

A retailer or facilitator required to collect local and transit sales and use tax in more than one county must complete Form E-536, Schedule of County Sales and Use Taxes, and submit it along with Form E-500, Sales and Use Tax Return or enter the applicable local and applicable transit tax information for each county at the time of filing an electronic return through the Department's Online Filing and Payments service. Form E-536 or the electronic information should reflect the amount of local and transit tax collected for each county by a retailer or facilitator. Form E-536 and the Department's electronic services will be revised to accommodate the applicable 2.25% local tax rates for Graham, Moore, Stanly, and Swain Counties for returns due to be filed for periods beginning April 1, 2019. Purchases of taxable products by a person for storage, use, consumption, or distribution in Graham, Moore, Stanly, and Swain Counties on or after April 1, 2019 are subject to the 2.25% local rate of sales and use tax.

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**Additional Information**

For general guidance on the administration and application of the sales and use tax rate increase for Graham, Moore, Stanly, and Swain Counties relating to leases or rentals, real property contracts (lump-sum and unit-price) including change orders, layaway sales, gross receipts derived from the rental of accommodations, taxable service contracts, taxable gross receipts derived from admission charges to an entertainment activity and reporting of tax on the cash basis of accounting for sales and use tax purposes, please review the following publication on the Department's website: <https://www.ncdor.gov/documents/general-guidance-local-sales-and-use-tax-rate-increase>.

**Assistance**

The revised Form E-536, Schedule of County Sales and Use Taxes, will be available after May 1, 2019, and can be obtained on the Department's website or by calling the Department's Forms Line at 1-877-252-3052 (toll-free) after May 1, 2019.



September 05, 2019



639817-01-00001  
FINDTAPE COM LLC  
1378 ROUTE 206  
UNIT 6 BOX 149  
SKILLMAN New Jersey 8558

ATTN: FINDTAPE COM LLC

Re: Out-of-State Sellers Tax Laws

Reference # 642970

Greetings,

The purpose of this letter is to inform taxpayers of upcoming changes to Arizona's tax laws for out-of-state retailers, manufacturers, and wholesalers, which require remote sellers and marketplace facilitators to start filing and paying Arizona transaction privilege tax (TPT), commonly referred to as sales tax, beginning October 1, 2019.

The Arizona Department of Revenue (ADOR) has become aware that your current business activities may be subject to Arizona TPT. If you are a remote seller or marketplace facilitator, and meet the minimum established thresholds, you will need to obtain a TPT license and file your October monthly return by November 20, 2019.

A remote seller makes direct sales to Arizona customers and ships products into Arizona but does not itself have a physical presence in the state. Physical presence includes having a storefront, people or equipment in Arizona. Remote sellers will be required to pay TPT if their gross proceeds or gross income (prior to deductions) derived from sales into Arizona is more than \$200,000 in 2019, \$150,000 in 2020, and \$100,000 in 2021 and beyond.

A marketplace facilitator is any business facilitating the sale of goods by listing or advertising items on behalf of others, itself or accepting payment on behalf of the seller and remitting payment to the seller. Marketplace facilitators will be required to collect and remit TPT if in the current or previous calendar year their gross proceeds of sales or gross income (prior to deductions) exceeds \$100,000 into Arizona.

Remote sellers and marketplace facilitators will be able to start registering with ADOR on September 9, 2019. Please visit [www.AZTaxes.gov](http://www.AZTaxes.gov) to register and apply for a license. The website includes user tutorials to assist you.

If you have already registered, please contact a Licensing Specialist at **833-AZESALE (833-293-7253)**, **option 1** so we can update our records.

To learn more, please visit the Out-of-State Sellers resource page at [azdor.gov/out-of-state-sellers](http://azdor.gov/out-of-state-sellers), which includes information on the legislation, definitions, filing requirements and frequently asked questions. You may also scan the QR code on the front of this letter with your mobile device to access the website.

We look forward to the opportunity of serving you.

Best Regards,  
E-Commerce Compliance Office  
Discovery Team  
1-833-AZESALE (293-7253)  
AZESALE@azdor.gov

## Sales Tax

### Are sellers responsible for collecting sales tax?

Newegg is the seller of record on any sellers' products\* sold on Newegg websites. Newegg will calculate, display, and charge customer sales tax for sellers' product orders shipped to certain states. Newegg will remit sales taxes to the tax authority of those jurisdictions respectively. See the [complete list of states](#) for more details.

What about ISO sellers?

\*ISO Sellers – ISO sellers will be collecting sales taxes and remitting to tax authorities according to their own state Nexus.

Due to the changes in state sales tax law, marketplace providers like Newegg are now required to collect sales tax in a number of states on behalf of third party sellers. As such, Newegg will not be able to offer the same flexibility for sales tax collections in the following jurisdictions due to these state's "Marketplace Facilitator" sales tax collection rules.

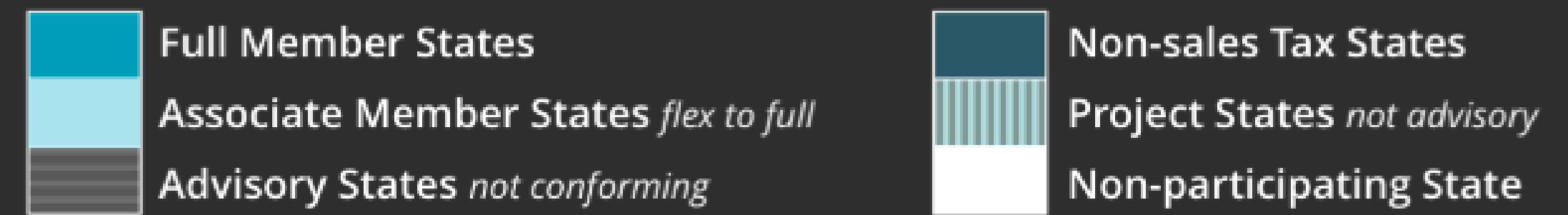
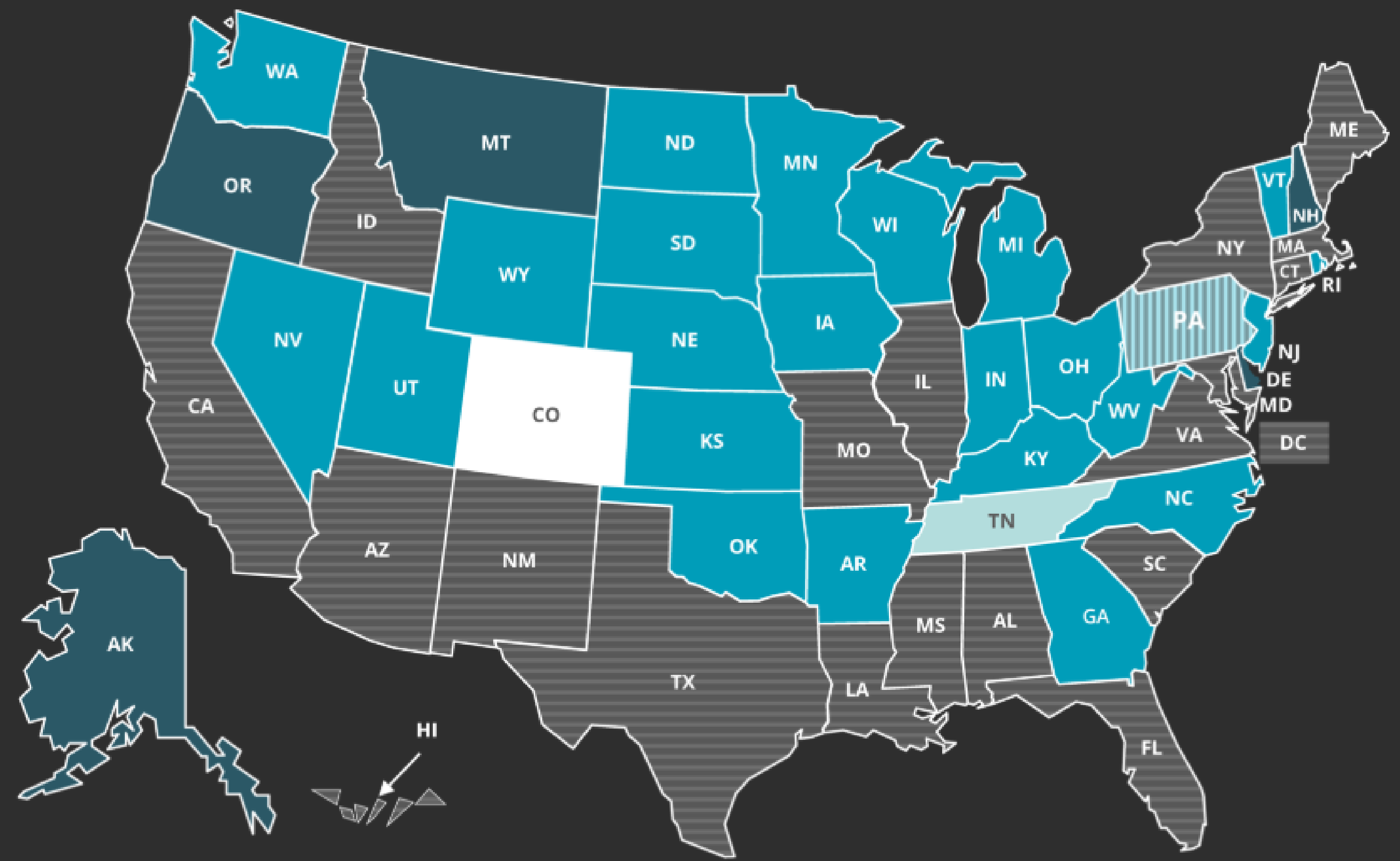
Beginning 7/15/2019, Newegg will charge its sales tax collection process for ISO sellers in response to new rules enacted by various states. See the [complete list of states](#) for more details.

## Seller Account Settings

My seller account status is INACTIVE, how do I activate it?

My account has been deactivated, can I have it reactivated?

My company will be closed for a period of time, is there a vacation setting?




- Arkansas
  - Georgia
  - Indiana
  - Iowa
  - Kansas
  - Kentucky
  - Michigan
  - Minnesota
  - Nebraska
  - Nevada
  - New Jersey
  - North Carolina
  - North Dakota
  - Ohio
  - Oklahoma
  - Rhode Island
  - South Dakota
  - Utah
  - Vermont
  - Washington
  - West Virginia
  - Wisconsin
  - Wyoming
- 
- Associate Member States
- Tennessee






## Current Plan


Plan	Price	Transactions 	Frequency
Basic 50K (Annual)	\$2,148/year	50,000	Yearly

Change Plan

Please cancel my paid subscription.

## AutoFile Enrollments

State	Frequency	Price 
South Dakota	Quarterly	\$20.00
Nebraska	Annual	\$20.00
Wyoming	Annual	\$20.00
California	Quarterly Prepay	\$20.00
North Carolina	Quarterly	\$20.00
Iowa	Quarterly Prepay	\$20.00
Colorado	Monthly	\$20.00
Wisconsin	Monthly	\$20.00
Pennsylvania	Monthly	\$20.00
Nevada	Monthly	\$20.00
Georgia	Monthly	\$20.00
Illinois	Monthly	\$20.00
New Jersey	Quarterly	\$20.00
Tennessee	Monthly	\$20.00

State	Frequency	Price 
Michigan	Monthly	\$20.00
Washington	Quarterly	\$20.00
Utah	Quarterly	\$20.00
Kansas	Monthly	\$20.00
Arkansas	Monthly	\$20.00
New York	Quarterly	\$20.00
Vermont	Monthly	\$20.00
Rhode Island	Quarterly	\$20.00
North Dakota	Quarterly	\$20.00
Ohio	Monthly	\$20.00
Kentucky	Quarterly	\$20.00
Minnesota	Quarterly	\$20.00
West Virginia	Monthly	\$20.00
Indiana	Monthly	\$20.00
Maryland	Monthly	\$20.00

## Transaction History

Month	Transactions
Feb 2020 (current)	<u>9657</u>
Jan 2020	<u>15282</u>
Dec 2019	<u>15307</u>
Nov 2019	<u>16301</u>
Oct 2019	<u>19555</u>
Sep 2019	<u>24057</u>

Month	Transactions
Aug 2019	<u>25525</u>
Jul 2019	<u>24752</u>
Jun 2019	<u>24113</u>
May 2019	<u>27614</u>
Apr 2019	<u>26663 (overage)</u>
Mar 2019	<u>28860 (overage)</u>
Feb 2019	<u>24042 (overage)</u>
Jan 2019	<u>21005 (overage)</u>
Dec 2018	<u>14812 (overage)</u>
Nov 2018	<u>17291 (overage)</u>
Oct 2018	<u>11468 (overage)</u>
Sep 2018	<u>7562 (overage)</u>
Aug 2018	<u>7106 (overage)</u>
Jul 2018	<u>5695 (overage)</u>

## Subscription Payment History

Date	Amount	Description	Receipt
Jan 4, 2020	\$320.00	AutoFile fee for Arkansas in November 2019 AutoFile fee for California in Nov 2019 Payment AutoFile fee for Colorado in November 2019 and 14 more items	<a href="#">View</a>

<b>Date</b>	<b>Amount</b>	<b>Description</b>	<b>Receipt</b>
Dec 4, 2019	\$320.00	AutoFile fee for Arkansas in October 2019 AutoFile fee for California in Oct 2019 Payment AutoFile fee for Colorado in October 2019 and 13 more items	<a href="#">View</a>
Nov 4, 2019	\$480.00	AutoFile fee for Arkansas in September 2019 AutoFile fee for California in Q3 2019 Filing AutoFile fee for Colorado in September 2019 and 21 more items	<a href="#">View</a>
Oct 4, 2019	\$320.00	AutoFile fee for Arkansas in August 2019 AutoFile fee for California in Aug 2019 Payment AutoFile fee for Colorado in August 2019 and 14 more items	<a href="#">View</a>
Sep 4, 2019	\$320.00	AutoFile fee for Arkansas in July 2019 AutoFile fee for California in Jul 2019 Payment AutoFile fee for Colorado in July 2019 and 13 more items	<a href="#">View</a>
Aug 4, 2019	\$400.00	AutoFile fee for Arkansas in June 2019 AutoFile fee for California in Q2 2019 Filing AutoFile fee for Colorado in June 2019 and 17 more items	<a href="#">View</a>
Jul 9, 2019	\$2,228.00	Subscription to Basic 50K (Annual) (\$2148.00/year) AutoFile fee for Georgia in June 2019 AutoFile fee for Iowa in Q2 2019 Filing and 2 more items	<a href="#">View</a>
Jul 4, 2019	\$320.00	AutoFile fee for Arkansas in May 2019 AutoFile fee for California in May 2019 Payment AutoFile fee for Colorado in May 2019 and 13 more items	<a href="#">View</a>
Jun 4, 2019	\$280.00	AutoFile fee for Arkansas in April 2019 AutoFile fee for California in Apr 2019 Payment AutoFile fee for Colorado in April 2019 and 11 more items	<a href="#">View</a>
May 4, 2019	\$195.05	Remaining time on Basic 50K (Annual) after 04 Ma... Unused time on Premier (Annual) after 04 May 2019	<a href="#">View</a>

<b>Date</b>	<b>Amount</b>	<b>Description</b>	<b>Receipt</b>
May 4, 2019	\$440.00	April 2019 Overage Fee AutoFile fee for Arkansas in March 2019 AutoFile fee for California in Q1 2019 Filing and 15 more items	<a href="#">View</a>
Apr 4, 2019	\$400.00	AutoFile fee for Arkansas in February 2019 AutoFile fee for California in Feb 2019 Payment AutoFile fee for Colorado in February 2019 and 13 more items	<a href="#">View</a>
Mar 4, 2019	\$240.00	AutoFile fee for California in Jan 2019 Payment AutoFile fee for Colorado in January 2019 AutoFile fee for Indiana in January 2019 and 5 more items	<a href="#">View</a>
Feb 4, 2019	\$200.00	AutoFile fee for California in Q4 2018 Filing AutoFile fee for Nevada in December 2018 AutoFile fee for New Jersey in Q4 2018 and 3 more items	<a href="#">View</a>
Jan 4, 2019	\$180.00	AutoFile fee for California in Nov 2018 Payment AutoFile fee for Nevada in November 2018 AutoFile fee for Pennsylvania in November 2018 and 2 more items	<a href="#">View</a>
Dec 4, 2018	\$160.00	AutoFile fee for California in Oct 2018 Payment AutoFile fee for Nevada in October 2018 AutoFile fee for Tennessee in October 2018 and 1 more items	<a href="#">View</a>
Nov 4, 2018	\$100.00	October 2018 Overage Fee	<a href="#">View</a>
Oct 28, 2018	\$601.56	AutoFile fee for Nevada in September 2018 Remaining time on Premier (Annual) after 28 Oct 2... Unused time on Basic (Annual) after 28 Oct 2018	<a href="#">View</a>
Oct 4, 2018	\$80.00	September 2018 Overage Fee	<a href="#">View</a>
Sep 4, 2018	\$80.00	August 2018 Overage Fee	<a href="#">View</a>
Aug 4, 2018	\$80.00	July 2018 Overage Fee	<a href="#">View</a>
Jul 9, 2018	\$204.00	Subscription to Basic (Annual) (\$204.00/year)	<a href="#">View</a>

**Help & Resources**