



PO Box 394 • Etna, OH 43018 • 866-633-6883 • Fax 866-699-8099
FEIN: 45-2022116

Dear Valued Customer,

As a result of the Wayfair sales tax court decision, Cost Less Lighting, is now required to charge and remit sales taxes to a variety of states in addition to California, Florida and Ohio. The additional states we will begin charging sales tax include the following:

- | | | | | |
|-----------------------------------|------------------------------------|--------------------------------------|---|---|
| <input type="checkbox"/> Colorado | <input type="checkbox"/> Iowa | <input type="checkbox"/> Michigan | <input type="checkbox"/> New York | <input type="checkbox"/> South Carolina |
| <input type="checkbox"/> Georgia | <input type="checkbox"/> Kentucky | <input type="checkbox"/> Mississippi | <input type="checkbox"/> North Carolina | <input type="checkbox"/> Texas |
| <input type="checkbox"/> Illinois | <input type="checkbox"/> Louisiana | <input type="checkbox"/> Nebraska | <input type="checkbox"/> Oklahoma | <input type="checkbox"/> Wisconsin |
| <input type="checkbox"/> Indiana | <input type="checkbox"/> Maryland | <input type="checkbox"/> New Jersey | <input type="checkbox"/> Pennsylvania | |

As new laws require, we will continue to actively monitor our economic nexus thresholds in all states and advise if those thresholds are met requiring us to collect sales tax in additional states/jurisdictions.

It will be necessary to obtain tax-exempt documents or resale certifications to keep your account tax exempt. We would appreciate your immediate assistance in sending us your resale or exemption certificates for all states your company exempts sales tax.

Documentation is required no later than **April 30, 2019**.

Beginning **May 1, 2019**, we will be charging taxes on all shipments to the additional taxable states listed above if the proper exemption documents are not on file.

You may submit your documents in one of the following manners:

- **Preferred method:** Email your document(s) to: thill@costlesslighting.com
- Fax your document(s) to: 866-699-8099 Attn: Trudy
- Mail your document(s) to:

Cost Less Lighting
Attn: Trudy Hill
PO Box 394
Etna, OH 43018

In the future, if you are not tax exempt but might have tax exempt jobs, we will require all tax-exempt documents prior to releasing your orders. We thank you for your immediate attention to this matter and look forward to our continual business relationship.

Thank you,

Trudy Hill
Manager of Transactional Taxes
Cost Less Lighting