



**BERGKAMP INC. SALES & USE TAX POLICY
SEPTEMBER 1, 2018**

- BERGKAMP WILL COMPLY WITH ALL LOCAL SALES AND USE TAX LAWS.
- BERGKAMP WILL REGISTER WITH THE LOCAL TAXING AUTHORITY FOR ALL JURISDICTIONS IN WHICH IT HAS ESTABLISHED NEXUS.
- BERGKAMP WILL NOT CHARGE SALES TAX IN THOSE JURISDICTIONS WHERE IT HAS NOT ESTABLISHED NEXUS. HOWEVER, THIS DOES NOT REMOVE ANY TAX LIABILITIES OF THE BUYER.
- BERGKAMP WILL CHARGE THE APPLICABLE TAX RATE AT THE LOCATION WHERE OWNERSHIP OF THE GOODS IS TRANSFERRED TO THE CUSTOMER.
- BERGKAMP WILL CONSIDER ALL SALES AS TAXABLE UNLESS A PROPERLY EXECUTED EXEMPTION CERTIFICATE IS PRODUCED BY THE BUYER AT THE TIME OF SALE.