



SALES TAX EXEMPTION CLAIM GUIDELINES

Thank you for e-mailing Costco.com.

This is in response to your question about using your tax exemption status for purchases on our web site. Currently, Costco.com does not offer sales tax exemption at the point of sale.

Our Tax Department will consider your exemption after your order has been shipped. Please send the following:

- A copy of your resale/tax exempt documentation;
- A copy of the online e-mail confirmation receipt from your purchase;
- The completed sales tax exemption claim form (attached). The completed and signed sales tax exemption claim form **MUST** be included with your request.

Please submit your request one of the following ways:

- FAX: (425) 416-9153
- E-MAIL: TaxRequest@costco.com
- MAIL: Costco Wholesale; Attn. Corporate Tax Dept.; 999 Lake Drive; Issaquah, WA 98027

Only claims meeting the exemption requirements of the state where merchandise is shipped will be considered. Receipt of your claim is not an agreement that tax will be refunded.

For resale, Costco.com requires the appropriate resale certificate from the state where the shipment was delivered. **For exempt organizations, such as schools and nonprofit organizations, most states require that purchases must be made with a credit card in the name of the tax exempt business or agency.** Payment with personal funds to be reimbursed by the organization may nullify an exemption.

Our ability to provide you a refund of the tax you paid on your purchase will be based on the "ship to" state's resale/tax exemption laws. If your purchase does not meet that state's guidelines, Costco will not be able to refund the tax.

Please feel free to contact us if you have any more questions/concerns.

Thank you,
Corporate Tax Department
Costco Wholesale Corporation



SALES TAX EXEMPTION CLAIM

In order expedite the processing of your refund request, please provide the following:

- **This completed and signed sales tax exemption claim form;**
- **A copy of your resale/tax exempt documentation;**
- **A copy of the online e-mail confirmation receipt(s) or warehouse receipt(s) from your purchase.** If you have multiple receipts, please provide a summary of the items you are requesting a refund on. The summary should include (but is not limited to) the date of the transaction, item description and refund amount. Refund requests lacking the summary may result in a delay in processing the refund.

Legal Business Name:		
Doing Business As:		
Business Address (include City, State and Zip Code):		
Costco Membership #:	Business Phone #:	
Sales Tax Registration #:	State Registered:	Total Refund Requested:
Precise Nature of Business <u>and</u> please list the categories of items typically resold (be specific):		

Payment Method for *this transaction* (Box must be checked):

- Cash
 Personal Check
 Business Check
 Personal Credit Card
 Business Credit Card

REASONS FOR EXEMPTION

PURCHASED FOR RESALE: To receive a refund of sales tax paid on items for resale, the statement *must* be signed by a Costco member authorized to purchase merchandise for resale on behalf of your company.

Resale Statement: I certify that I am engaged in the business of selling, leasing or renting tangible personal property of the kind and type listed on the attached receipt(s). I certify that the items listed on the receipt(s) will be resold, leased or rented by me. If the tangible personal property is withdrawn for use other than for resale, I will report the transaction to the appropriate taxing authority and pay the tax based upon the reasonable and fair market value, but not less than the original purchase price. I understand that by extending this form, I am assuming liability for the sales or use tax on transactions between your firm and me.

Signature

Date

OTHER EXEMPTION: State the exemption claimed, applicable regulation/statute (if known) and attach completed exemption documentation supporting your claim. If the exemption is specific to a product, highlight the product(s) on the receipt and explain why the items should be tax exempt.

Submitted by (Must be signed by an Authorized Signer for the Business/Organization):

Signature

Date

Print Name

E-mail Address

Incomplete exemption claim forms and claims lacking receipts, summary or other requested documents will be returned.

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