Thank you for e-mailing Costco.com.

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

Our Tax Department will consider your exemption after you have placed your order. Please send a copy of your resale/tax exempt documentation, a copy of the online e-mail confirmation receipt from your purchase, along with the attached sales tax exemption claim form. The completed and signed sales tax exemption claim form MUST be included with your request. Mail this information to:

Costco Wholesale
Operations/Buying Tax Department
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,
Costco Wholesale Corporation
SALES TAX EXEMPTION CLAIM

In order to process your request, please be sure to fill out the form in its entirety. Attach a complete and legible copy of the sales receipt. 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 amount.
Refund requests lacking the summary may result in a delay in processing the refund.

Legal Business Name: Southern Utah University

Doing Business As:

Business Address (include City, State and Zip Code):

Costco Membership #: 1117748445365 Business Phone #: 835-686-7700

Sales Tax Registration #: 1981571002-S7-03 State Registered: Utah

Total Refund Requested:

Precise Nature of Business: Education State Entity

If you resell merchandise, 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 Certificate. If the exemption is specific to a product, highlight the product(s) on the receipt and explain why the items should be tax exempt.

Items purchased for state use

Submitted by (Must be signed by an Authorized Signer on Membership):

Signature __________________________ Date __________

Print Name __________________________

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

MAIL CLAIM TO: Costco Wholesale
Operations/Buying Tax Department
959 Lake Drive
Issaquah, WA 98027

Fax #: (425) 313-8668
TaxRequest@costco.com

For Internal Use Only
Form # MB33 04/2006
Authorized by: __________________________
Exemption Certificate for Governments & Schools
(Sales, Use, Touram and Motor Vehicle Rental Tax)

<table>
<thead>
<tr>
<th>Name of institution claiming exemption (purchaser)</th>
<th>Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Southern Utah University</td>
<td>435-566-7700</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Street Address</th>
<th>City</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>351 W, University Blvd</td>
<td>Cedar City</td>
<td>UT 84701</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Authorized Signature</th>
<th>Name (please print)</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Peter J. Hellgeist</td>
<td>Director of Purchasing</td>
</tr>
</tbody>
</table>

The person signing this certificate MUST check the applicable box showing the basis for which the exemption is being claimed.
Questions should be directed (preferably in writing) to Taxpayer Services, Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134. Telephone 801-297-2200, or toll free 1-800-862-4335.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION
Keep it with your records in case of an audit.

☐ UNITED STATES GOVERNMENT OR NATIVE AMERICAN TRIBE
I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of essential governmental or tribal functions. NOTE: Includes sales of tangible personal property to federally chartered credit unions. "Directly" does not include per diem, entity advances, or government reimbursements for employee credit card purchases.

☐ CONSTRUCTION MATERIALS PURCHASED FOR SCHOOLS OR PUBLIC TRANSIT DISTRICTS
I certify the construction materials purchased are on behalf of a public elementary or secondary school, or public transit district. I further certify the purchased construction materials will be installed or converted into real property owned by the school or public transit district.

Name of school or public transit district:

☐ UTAH STATE AND LOCAL GOVERNMENTS AND PUBLIC ELEMENTARY AND SECONDARY SCHOOLS
Sales Tax License No. 11961541-002-STC
I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on this form and will be used in the exercise of that entity's essential functions. For construction materials, if the purchaser is a Utah state or local government, these construction materials will be installed or converted into real property by employees of this government entity. "Directly" does not include per diem, entity advances, or government reimbursements for employee credit card purchases. CAUTION: This exemption does not apply to government or educational entities of other states.

☐ HEBER VALLEY HISTORIC RAILROAD
I certify these purchases and sales are by the Heber Valley Historic Railroad Authority or its operators and are related to the operation and maintenance of the Heber Valley Historic Railroad.

☐ FOREIGN DIPLOMAT
I certify that lodging-related purchases are authorized by a diplomatic tax exemption card issued by the United States.

To be valid this certificate must be filled in completely, including a check mark in the proper box.
A sales tax license number is required only where indicated.
Please sign, date and, if applicable, include your license or exemption number.

NOTE TO SELLER: Keep this certificate on file since it must be available for audit review.

NOTE TO PURCHASER: Keep a copy of this certificate for your records. You must notify the seller of cancellation, modification, or limitation of the exemption you have claimed.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.