

License Research Package

| | |
|------------------------------|---|
| Business Entity: | <u>DC&NOREVIA LLC</u> |
| Location Researched: | <u>5830 Dogu 2. Cadde, Ste 7000 Casper, Wy 82609 Casper, WY 82609</u> |
| Business Description: | <u>E-commerce and online retail sales</u> |

The enclosed license research package is based on the location and business description indicated above.

Additional Services

License Filing

We help you secure and maintain all required business licenses, permits, and tax registrations. Whether your business operates as a multi-state operation or in a single location, our professionals guide you through the entire licensing process by:

- obtaining and preparing the most up-to-date application forms
- providing you with detailed instructions regarding any required supporting documentation and/or signature
- assemble the completed application and file with the appropriate licensing agency
- follow up with the licensing agency to achieve fast results

License Compliance with

We manage your entire licensing portfolio.

Multi-state operations are faced with managing numerous licenses with varying renewal dates and fees. We will maintain your license information, supporting documents, and renewal dates in our secure, web-based portal. As a client, you can:

- log in and view all licenses that your business currently holds
- receive automatic renewal, annual report, and license status change notifications via email
- view all renewal dates and state fees for budgeting and forecasting
- access all relevant corporate documents and filed applications

License Verification

We verify that all your existing business licenses are valid.

We help your business avoid unnecessary fines or penalties by:

- verifying whether your current licenses are in good standing and providing all relevant license information
- providing the necessary forms and instructions to apply for or reinstate any licenses that are not in good standing

License Assessment

We research all requirements, verify existing licenses, and identify gaps.

Are you sure that your business is fully compliant with all federal, state, and local licensing requirements? We will give you peace of mind by:

- determining all the licenses and permits your business needs at the federal, state, county and municipal level
- obtaining confirmation of licenses status and renewal dates for licenses already held by your business
- identifying gaps in your license portfolio and providing the appropriate applications to quickly become compliant

License Instructions

Jurisdiction: Wyoming

License: Sales Tax

Application: Sales/Use Tax License Application

Submit completed application, fee, and supporting documentation to:

Wyoming Department of Revenue
122 West 25th Street, Suite E301
Herschler Building East
Cheyenne, WY 82002-0110

Licensing Agency Phone Number: (307) 777-5200

Fee: \$60 to Wyoming Department of Revenue

Notes:

This registration is required if your business is making taxable sales in Wyoming.

Note: Businesses making purchases for resale purposes may qualify for sales tax exemption. Please see the attached resale certificate information.

Business must be registered with the Secretary of State prior to obtaining a sales tax account.

Wyoming Sales Use Tax License Application Instructions

| Line # | Requested Information | Description |
|---------------|---|---|
| 1 | Ownership Name/ (federal identification number) | This is the name of the ownership of the business or the legal name of the business. It is the name of the corporation, LLC, partners in the partnership, or your name if you are a sole proprietor. Example: ABC Suppliers Inc. This is the Federal Employer Identification Number issued by the IRS. Not all businesses are required to have an EIN. Please go to www.irs.gov for assistance in obtaining a FREE EIN . |
| 2 | Date of first Sale / Service in Wyoming and Estimated monthly sales volume | This is the date of your first sale transaction in Wyoming, or the date you will start your business. It can be a future date. Estimate what you anticipate the monthly sales to be. Your estimation does not need to be exact but will assist in determining the filing frequency. |
| 3 | DBA/Doing Business As Name | This is the name people will use to identify your business. It is sometimes referred to as your trade name. It can be how you list your business in the telephone book or on business cards. Example: ABC Widgets and Gadgets. |
| 4 | Please check one of the following that best describes your ownership | This goes along with the Ownership name and should be consistent. If your ownership name is ABC Suppliers Inc., you should select Corporation. Date and State of Incorporation should be completed by all corporations and LLC's. |
| 5 | Mailing Address | The address we will use when mailing your tax returns, license certificate, quarterly newsletters and any time sensitive notices from us. |
| 6 | Location Address | This is the location of your business. It cannot be a registered agent or virtual office address. If you do not have a physical storefront, it needs to be the address where your business records can be inspected or where your customer can return an item. It may be your home address if you run an online store, attend various craft shows, have a food truck, or similar businesses. |
| 7 | Internet E-mail Address | The email address that we may use to send forms or other requested information to you. |
| 8 | Business Phone Number | The phone number associated with your business, along with a toll free number or fax number if you have them. |
| 9 | Authorized Contact | A specific person we can call if we have questions about your account. Note that we cannot share certain information with a non-authorized contact, so this person is crucial for timely resolution of issues associated with your account. Anyone who signs the Sales/Use Tax Application is an authorized contact. |
| 10 | What type of sales does this business make? | You may select more than one. Retail means a sale to the end user. Wholesale is a sale made to another business for them to sell to someone else. Service is labor to tangible personal property. Manufacturer is to take materials and turn them into a different product (ie: cloth into clothing, metal into dishes, wood into furniture).Please refer to our Exemption Certificate Bulletin . |
| 11 | Describe specifically the types of products or services this business provides. | If someone were to look up your business in the phone book, under which category would they look? Auto sales? Hairdresser? Restaurant? C-Store? Please refer to our Bulletin, “Are You A Vendor?” |
| 12 | Does this business sell prepaid wireless communications access? | Will you sell phone calling cards, prepaid cell phones, or minute refills for pay as you go phones? |
| 13 | Does this business sell liquor? | Wyoming is an alcohol control state, so if you sell liquor, you must have applied for and received a liquor license from the Wyoming Department of Revenue, Liquor Division. Please include the liquor license number on your application. The liquor license and sales tax license ownerships must match for your sales tax application to be approved. |
| 14 | Does this business provide lodging? | Do you provide overnight sleeping accommodations for transient guests? This includes hotels, motels, campgrounds, RV parks, and guest rooms. Please review our Lodging Publication . |
| 15 | Do you provide lodging (even temporary lodging) as a Guide or Outfitter business? | As a guide or outfitter, do you provide lodging for your clients? Lodging includes lodges, cabins, motel and hotels, guides residence, placement of tents, snow shelters, base camps, temporary structures which are dismantled or abandoned after use, and all other forms or temporary shelter. |

| | | |
|-----|---|--|
| 16 | Does this business have more than one lodging location? | Each lodging location must have a separate license. |
| 17 | Is this business located within the boundaries of an incorporated city or town in Wyoming? | Are you within the city or town limits? Do you have your water or trash service through the city (inside boundaries), or do you have it through a third party (outside boundaries)? |
| 18 | Does this business sell cigarettes, cigars, snuff, or other tobacco products? | Do you sell products containing tobacco? Please note: Vaping materials do not contain tobacco. |
| 19 | Does this business sell propane, butane, liquefied gas, or compressed natural gas? | Do you sell propane, butane, liquefied gas, or compressed natural gas? |
| 20 | Does this business ship/deliver products and/or service in any other WY city, town or county | Do you do business in a Wyoming county other than the one in which you are located, or if you are located out of state, do you ship or deliver products or services into any county in Wyoming? Please review our Sourcing Bulletin . |
| 21 | Has this ownership ever had a Wyoming Sales/Use Tax License? | Have you had a license with us before, or do you have another license currently with us? |
| 22 | Does this business have more than one location in Wyoming? | Does your business operate out of more than one location address in Wyoming? |
| 23 | If this business has more than one location do you prefer to consolidate the licenses? If yes, how many locations? | Would you like to report all of the taxes owed by all of your business locations on a single tax return? This helps us verify that we have attached all of your licenses to a single consolidated license. Please list all your licenses for your locations. |
| A B | Signature block | The name, address, signature and title of the responsible parties for the business. If a sole proprietor, we require the owner's signature and title. If a partnership, we require each partner's signature and title. If a corporation, we require at least one major officer's signature and title (President, Vice President, Treasurer or Secretary). If an LLC, we require at least one member or manager's signature and title. If a Limited Liability Partnership, we require signatures and titles of at least two partners. |



Streamlined Sales Tax Certificate of Exemption

Do not send this form to the Streamlined Sales Tax Governing Board. Send the completed form to the seller and keep a copy for your records.

This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

1. Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____.

2. A. Purchaser's name
 B. Business address City State Country Zip code
 C. Name of seller from whom you are purchasing, leasing or renting
 D. Seller's address City State Country Zip code

3. Purchaser's type of business. Check the number that best describes your business.

- 01 Accommodation and food services
- 02 Agriculture, forestry, fishing, hunting
- 03 Construction
- 04 Finance and insurance
- 05 Information, publishing and communications
- 06 Manufacturing
- 07 Mining
- 08 Real estate
- 09 Rental and leasing
- 10 Retail trade
- 11 Transportation and warehousing
- 12 Utilities
- 13 Wholesale trade
- 14 Business services
- 15 Professional services
- 16 Education and health-care services
- 17 Nonprofit organization
- 18 Government
- 19 Not a business
- 20 Other (explain)

4. Reason for exemption. Check the letter that identifies the reason for the exemption.

- A Federal government (Department) * _____
- B State or local government (Name) * _____
- C Tribal government (Name) * _____
- D Foreign diplomat # _____
- E Charitable organization *
- F Religious organization *
- G Resale *
- H Agricultural Production *
- I Industrial production/manufacturing *
- J Direct pay permit *
- K Direct Mail *
- L Other (Explain) _____
- M Educational Organization *

* see Instructions on back (page 2)

5. Identification (ID) number: Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

| ID number | State/Country | Reason | ID number | State/Country | Reason |
|-----------|---------------|--------|-----------|---------------|--------|
| AR | | | NV | | |
| GA | | | OH | | |
| IA | | | OK | | |
| IN | | | RI | | |
| KS | | | SD | | |
| KY | | | TN | | |
| MI | | | UT | | |
| MN | | | VT | | |
| NC | | | WA | | |
| ND | | | WI | | |
| NE | | | WV | | |
| NJ | | | WY | | |

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser Print name Title Date

Streamlined Sales and Use Tax Exemption Certificate Instructions

Sections 1-6 are required information. A signature is not required if in electronic form.

Section 1: Check the box for a single purchase and enter the invoice number. If the box is not checked, this certificate is considered a blanket certificate and remains effective until cancelled by the purchaser if purchases are no more than 12 months apart, unless a longer period is allowed by a state.

Section 2: Enter the purchaser's and seller's name, street address, city, state, country and zip code.

Section 3 Type of Business: Check the number that best describes the purchaser's business or organization. If none of the categories apply, check 20 and provide a brief description.

Section 4 Reason for Exemption: Check the letter that identifies the reason for the exemption. If the exemption you are claiming is not listed, check "L Other" and provide a clear and concise explanation of the exemption claimed. Not all states allow all exemptions listed on this form. The purchaser must check with that state for exemption information and requirements.

Section 5 Identification ID Number:

Purchaser's Instructions:

Enter the ID number as required in the instructions below for each state in which you are claiming an exemption. Identify the state or if a foreign ID, the country the ID number is from. If multiple exemption reasons are being claimed enter the letters identifying the reasons for exemption as listed in Section 4 for each state.

ID Numbers for Exemptions *other than resale*: You are responsible for ensuring that you are eligible for the exemption in the state you are claiming the tax exemption. Provide the ID number to claim exemption from sales tax that is required by the taxing state. Check with that state to determine your exemption requirements and status.

Foreign diplomats and consular personnel must enter their individual tax identification number shown on their sales tax exemption card issued by the United States Department of State's Office of Foreign Missions.

ID Numbers for *Resale Purchases (Including Drop Shipments)*: If you are claiming a purchase is not subject to tax because it is for resale (Exemption Reason G.) and you are:

- 1. Required to be registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by that state. If claiming exemption in OH and registration is not required in the state, enter any tax ID number issued by OH. If claiming exemption in MI and registration is not required in the state, enter "Not Required".
- 2. Not registered in the state you are claiming the tax exemption:** Provide your sales tax ID number issued by any state.
- 3. Not required to register for sales tax and you do not have a sales tax identification number from any state:** Enter
-Your FEIN.
-If you do not have a FEIN, enter a different state-issued business ID number.
-If you do not have any state-issued business ID number or FEIN, enter your state driver's license number.
- 4. A foreign purchaser and you do not have an ID number described in 1, 2 or 3:** The following states will accept the tax ID number (e.g., VAT number) issued by your country: AR, IN, KS, KY, ND, NJ, OK, RI, SD, TN, UT, WA, WY. All other states require an ID number as listed in 1, 2 or 3.

If you do not have any of the ID numbers listed in 1 thru 4: You are not required to list an ID number for the following states: NE, OH, SD, WI. Enter "Not Required" and the reason for exemption for that state. All other states require an ID number.

Seller's Instructions

The seller is not required to verify the purchaser's ID number or determine the purchaser's registration requirements. (GA requires the seller verify the purchaser's ID number.) The seller is required to maintain proper records of exempt transactions and provide those records to the state when requested in the form in which it is maintained. These certificates may be provided in paper or electronic format.

The seller is not liable for any tax, interest, or penalty if the purchaser improperly claims an exemption or provides incorrect information on the certificate, provided all the following conditions are met:

1. The fully completed exemption certificate is provided to the seller at the time of sale or within 90 days subsequent to the date of sale;
2. The seller did not fraudulently fail to collect the tax due; and
3. The seller did not solicit customers to unlawfully claim an exemption.

Note: A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

Drop Shipper Instructions: The drop shipper may accept an ID number to claim the resale exemption as provided above in the Purchaser's Instructions. The ID number may include an ID number issued by another state. This may result in the same ID number being used for multiple states to claim the resale exemption (e.g., a retailer or marketplace seller may only be required to register for sales tax in one state).

License Instructions

Jurisdiction: Wyoming

License: Unemployment Tax/Workers' Compensation

Application: Joint Business Registration

Submit completed application, fee, and supporting documentation to:

State of Wyoming
Department of Workforce Services
Unemployment Tax- Employer Services
The issuing office requires this form to be filed online [HERE](#).

Licensing Agency Phone Number: (307) 235-3217

Fee: No Fee.

Notes:

This registration is required if your business will have employees who live and/or work in Wyoming. All employers, before starting a business or engaging in work in Wyoming, are required to register with the Division. This registration form applies for both Unemployment Insurance and Workers' Compensation coverage.

New hire reporting is required by federal law pursuant to Title 42 of U.S. Code, Section 653a of the Personal Responsibility and Work Opportunity Reconciliation Act. Reports must be made within 20 days after the date of hire. New Hire Reporting may be done online [HERE](#).

What's Next?

Prefer not to handle the paperwork yourself? No problem! Wolters Kluwer will complete the filings for you. Select the licenses you'd like us to file and return this form via email (dl-businesslicensespecialistteam@wolterskluwer.com) or fax (212-672-1105).

Wolters Kluwer will:

- ✓ Prepare the application forms for each of the required licenses
- ✓ Contact you regarding necessary information, documentation, and/or signatures
- ✓ File application, fee and supporting documentation with the appropriate licensing agency
- ✓ Follow up with the licensing agency to achieve fast results
- ✓ Confirm that the license has been issued

| License Type | Wolters Kluwer Service Fee* | Quantity | Order |
|----------------------------|-----------------------------|----------|-------|
| WY Sales Tax | \$307 | | |
| WY Unemployment Tax** | \$307 | | |
| WY Workers' Compensation** | \$307 | | |
| | | | |
| | | | |
| | | | |

**Only required if you have employees

Service Agreement Acceptance:

_____ has reviewed the above services and pricing, including any special offers made by Wolters Kluwer. I accept this Service Agreement on behalf of _____ and direct Wolters Kluwer to begin with the License Filings as soon as possible. If, for any reason, this agreement is canceled, services rendered in relation to this Service Agreement will be billed at cost for work done to date.

Credit Card Information:

Name on Credit Card: _____ Type of Card: _____
 Billing Address: _____
 Card Number: _____ Expiration: _____ Security Code: _____

By signing below, you hereby: (i) agree that you have read and understand, and agree to be bound by, Wolters Kluwer's [Terms and Conditions](#); (ii) expressly authorized Wolters Kluwer to affix your electronic signature to documents as necessary to permit Wolters Kluwer to fulfill its obligations under any agreement between you and Wolters Kluwer; (iii) acknowledge and agree that Wolters Kluwer is not a law firm, and that neither Wolters Kluwer, nor any of its employees or agent, has provided you with legal services or legal advice.

Sign: _____ Date: _____

** The Wolters Kluwer service fees above do not include any application fees required by the licensing authority. Such application fees will be paid by Wolters Kluwer and billed to you along with the Wolters Kluwer service fees.*

Please consult an attorney if you are unsure whether these licenses best fit your needs. Wolters Kluwer is not a law firm, and neither Wolters Kluwer nor any of its employees provided legal services or advice. The information provided within this packet is not legal advice, but general license research regarding the requirements for a specified business.