

### Instructions for Program Fee - Sales Tax Exemption

In order to comply with the majority of state and local sales tax laws, The Coca-Cola Company ('TCCC') must have on file a properly executed exemption certificate from all of our customers who claim a tax exemption. If TCCC does not receive an exemption certificate, TCCC is obligated to charge tax on invoice for the state(s) in which the property or service is delivered.

Customers entitled to a sales tax exemption must complete the applicable certificate(s) and send to TCCC prior to purchase.

For an exemption from program fee purchases, state specific forms are required. Please see applicable links provided on the Forms page.