TAXATION DIVISION PO BOX 358 JEFFERSON CITY, MO 65105-0358



Missouri Department of Revenue

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BOEING COMPANY THE 100 N. RIVERSIDE PLAZA MC 5003-4027 CHICAGO, IL 60606-1596

Certificate of Direct Pay Authorization

Effective Date: 01/01/2020 Expiration Date: 12/31/2024

RE: MISSOURI ID 10536833 Notice Number 2014916849

Dear Sir or Madam:

Your application for direct pay authorization has been approved pursuant to Section 144.190.4, RSM0. This certificate is issued as your validation. All sellers must be furnished a copy of this certificate.

Your company must accrue and pay all taxes based on its place of business. Purchases by your company will not be subject to sales tax at the point of sale and the seller is relieved from responsibility for collecting and remitting the tax.

The holder of this certificate agrees to accrue and pay taxes imposed by Chapters 144, 66, 67, 92, 94, RSMo, and Article IV, Sections 43a and 47a, of the Missouri Constitution. Local taxes will be accrued and paid based upon the place of business of the purchaser. This authorization is not permanent and is subject to review by the Department of Revenue. If during audit or for other reasons this direct pay authorization is determined to be invalid as defined by the laws of Missouri, the holder will be ineligible for direct pay authorization effective the date of notification of ineligibility and all taxable purchases made by the business will be subject to sales tax.

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This Direct Pay Authorization is not assignable or transferable.

This Direct Pay Authorization is for sales and use taxes only.

Any alteration to this Direct Pay Authorization renders it invalid.

THE BOEING COMPANY MISSOURI DIRECT PAY CERTIFICATE

FREQUENTLY ASKED QUESTIONS

- (1) What is a direct pay certificate? This is an agreement between The Boeing Company, ("TBC"), and a taxing jurisdiction, whereby the sales and use tax due to the taxing jurisdiction will NOT be paid to the vendor. Instead, TBC will determine the taxable amount and remit it to the taxing jurisdiction directly.
- (2) What should I do with this certificate? This certificate should be retained in your tax records to support your billings to TBC when your company is audited by the State of Missouri. Upon audit, provide this certificate to the auditors, and the auditors should not review your TBC transactions. (These transactions will be reviewed when the taxing jurisdiction audits TBC.)
- (3) How do I know what Boeing legal entity is purchasing from my company? If you do not know the legal entity that is purchasing products from your company, please refer to the purchase order terms and conditions; the legal entity and its state tax ID number will be listed in the tax clause.
- (4) The ship-to address on your purchase order is different than the address on your certificates which list 100 N Riverside, Chicago Illinois as the TBC address; can I still accept this certificate? YES, the address listed on the certificate is The Boeing Company's corporate address. All TBC tax documents list this address.
- (5) **Do I need a new certificate for every purchase? NO**, the attached direct pay certificate is good for all TBC purchases shipped into the State of Missouri; it will expire 12/31/2024.
- (6) My company ships to multiple states can I use this certificate for all the shipments? NO, this certificate is only good for shipments into the State of Missouri. When you ship to another state, you will need to charge tax, unless you have received other supporting documents. If our purchase is annotated as "resale" the tax clause found in our terms and conditions should contain the necessary information to claim this exemption in many states.
- (7) I receive orders from other Boeing legal entities; can I use this certificate for those orders? NO, this certificate is only good for purchases made by TBC.
- (8) I no longer do business with TBC, should I keep this certificate? YES, for two reasons; first, to support your previous tax free shipments to TBC. And second, if you plan to do business with TBC in the future, you will already have this certificate in your file.
- (9) **Do you have other TBC Direct Pay Certificates? YES**, other certificates for the states of Alabama, Arizona, Florida, South Carolina, Texas and Washington are available upon request, please contact Dennis Moeller at dennis.g.moeller@boeing.com.

If you have any other questions please contact Dennis Moeller at dennis.g.moeller@boeing.com