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Birmingham, AL 205-780-1100
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Pelham, AL 205-733-8025
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September 26, 2013

Re: Government Restrictions with Refunding Taxes on Exempt Jobs

We've been informed that the following states have imposed restrictions on refunding taxes on exempt jobs. This applies to situations in which you are charged tax by us and then provide the exempt certificate after the fact. The following states have implemented restrictions on the time within which a tax payment may be refunded to you:

<u>STATE</u>		<u>RESTRICTIONS</u>
MA	- Maine	within 90 days from Invoice date
MI	- Michigan	within 180 days from Invoice date
CT	- Connecticut	within 90 days from Invoice date
RI	- Rhode Island	within 120 days from Invoice date

In light of the above government restriction, MarJam will no longer be able to credit taxes on exempt jobs after the restricted time frame. The best way to avoid going beyond these time frames is to provide an exempt certificate on or before the first order. This would not only ensure that you are not paying tax on an exempt job, it would also cut down on the amount of paperwork for both of our companies.

We thank you for your continued business and look forward to making sure all of your needs are met. Please contact your Credit Manager if you have any questions or concerns.

Sincerely,

MarJam Management