

Tax Policy

Lowe's certifies that it is registered to collect sales tax and will remit sales and use tax on the sales of taxable items made through the Lowe's Online Marketplace in all states (except those that do not levy sales tax (i.e., Delaware, Montana, New Hampshire, Oregon, and Alaska (except with respect to localities that do levy sales tax))).

Below is the agreement between Lowe's and marketplace seller regarding Marketplace Facilitator Laws and Taxes. Note this is an excerpt of Section 14 of your Contract.

Tax Agreement:

(a) U.S. state marketplace facilitator laws are in effect in all states levying sales, use or gross receipts taxes ("MF Law"). Lowe's shall collect and remit MF Law Taxes associated with the Lowe's Online Marketplace on behalf of Sellers, and Lowe's will be the taxpayer and seller of record solely with respect to MF Laws. You are the seller of record for all other purposes. In addition to sales, use or gross receipts taxes, Lowe's shall also collect and remit certain other applicable Taxes or other fees (such as paint and electronic waste recycling fees, and other product regulatory fees, deposits, or assessments) associated with the Lowe's Online Marketplace on behalf of Sellers and remit any Taxes and other fees to the appropriate authority or recipient as required by law; provided that any such Taxes shall be itemized in the Tax Report described in subsection (e) below.

(b) Except as set forth in subpart (a), as Seller, you are responsible for paying, withholding, collecting and reporting any and all Taxes that are associated with your use of Lowe's Online Marketplace.

(c) You will provide Lowe's with tax documentation, forms and certificates upon request by Lowe's and/or as required by Law in order to assist Lowe's in compliance with its tax obligations. Lowe's may withhold payment to Seller until such information is received. You shall fulfill your Tax obligations timely and in compliance with all Laws. Lowe's may share your information if required to do so by a Governmental Authority. Lowe's provides no legal or tax advice to Seller and Seller is fully responsible for compliance with its Tax obligations under applicable Law.

(d) Lowe's shall assign tax codes to your Products based upon information provided by Seller to Lowe's. Seller acknowledges that Lowe's tax software shall calculate applicable state, city, county and other local taxes based on these tax codes and the customer's "ship-to" or delivery destination address using proprietary geographical coding.

(e) Lowe's shall provide Seller (via email to Seller's Primary Contact or other electronic means) a periodic report detailing Taxes collected and remitted by Lowe's on behalf of Seller ("Tax Report"). Seller shall promptly advise Lowe's if it believes Lowe's has incorrectly collected and/or remitted any Taxes. Seller shall not include Taxes in the purchase price of its Products.

"Taxes" means all U.S. or non-U.S. federal, state, or local sales, use, transfer, value added, goods and services, excise, gross receipts, consumption, license, premium, customs duties, import, export, stamp, capital, capital stock, income, franchise, profits, withholding, escheat, unclaimed property, alternative or add-on minimum, or other tax, duty, fee, levy, or other assessment, including any penalty or interest payable in connection with the failure to pay or any delay in paying any of the same.

This Policy is intended to inform state agencies of Lowe's sales tax obligations in connection with Lowe's Online Marketplace. If a sales tax auditor is requesting Lowe's complete a form to verify its tax obligations, please point them to this Policy.

Lowe's Online Marketplace

List of Product Regulatory Fees (subject to change):

- a.) Battery Fee
- b.) Carpet Assessment
- c.) CRV – California Redemption Value (Bottle fees)
- d.) E-Waste
- e.) Mattress Recycling Fee
- f.) Paint Fees
- g.) Tire Fees
- h.) Bottle Deposit Fee
- i.) Lumber Fee
- j.) White Goods Fee