

We have helped our customers recover thousands of dollars in overpaid sales tax and get set up for exponential savings in the future.

Utility providers are obligated by the state in which they conduct business to collect sales tax on your company's usage of utilities such as electricity, natural gas, steam, and water. However, utilities (energy) consumed directly in the production or manufacturing processes are possibly exempt from these taxes.

## **Our Services:**

- Onsite Usage Audit
- Predominant Usage Study
- Communication with state and utility personnel on your behalf
- · Required forms and documentation
- · Recover up to 4 years of tax overpayments
- Set-up 4 year continuing tax exemption status
- Eliminate your documentation liability
- Appeal any denials
- Ongoing service and annual updates



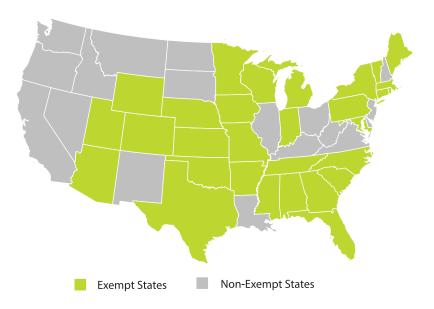
Fabricators, Manufacturers, Processors and even Farming Operations will find that a Utility Sales Tax Exemption on the purchase of electricity, natural gas, steam and water, can provide one of the largest sources of tax savings.



Even with an existing Tax Exemption in place, you may still be overpaying!

## Are you eligible for an Exemption and Refund?

Thirty states currently have tax laws which allow manufacturers, producers and others an exemption or reduction of applicable sales tax on the energy consumed in manufacturing or processing.



An Energy Usage Study must be conducted in order to support a company's claim for exemption. This comprehensive study, along with our expertise in filing these claims will recover up to your maximum allowable tax overpayment and set you up for maximum allowable future time period.

We take a Tax Exemption project from Onsite Analysis, through our proven process - to Ongoing Support for the future.



Below is an example of a customer's utility bill before implementation of our Tax Exemption services, and a bill afterwards.

| Actual (1) Month Billing Before Implemented Utility Tax Exemption |                             |              |
|---|-----------------------------|--------------|
| Demand Step 1   | 200.000 KW X \$21.92        | \$4,384.00   |
| Demand Step 2   | 800.000 KW X \$21.74        | \$17,392.00  |
| Demand Step 3   | 2385.000 KW X \$21.45       | \$51,158.25  |
| Regional Transmission Service                                     | 3385.000 KW X \$8.75        | \$29,618.75  |
| Demand Charge 10.6% PF Below 90% X Net                            |                             | \$9,639.98   |
| Energy Charge   | 1561361.000 kWh X \$0.02519 | \$39,330.68  |
| Energy Cost   | 1561361.000 kWh X \$0.02593 | \$40,486.09  |
| Energy Efficiency Programs Charge                                 | 1561361.000 kWh X \$0.0037  | \$5,777.04   |
| Excess Facilities Charge  |                             | \$2,721.77   |
| Local Option Sales Tax  | \$200,508.56 X 1%           | \$2,005.09   |
| State Tax   | \$20,0508.56 X 6%           | \$12,030.51  |
| Total Current Charges   |                             | \$214,544.16 |

| Example of the Same (1) Month Billing After Implemented Utility Tax Exemption |                                |              |
|---|--------------------------------|--------------|
| Demand Step 1   | 200.000 KW X \$21.92           | \$4,384.00   |
| Demand Step 2   | 800.000 KW X \$21.74           | \$17,392.00  |
| Demand Step 3   | 2385.000 KW X \$21.45          | \$51,158.25  |
| Regional Transmission Service   | 3385.000 KW X \$8.75           | \$29,618.75  |
| Demand Charge 10.6% PF Below 90% X Net  |                                | \$9,639.98   |
| Energy Charge   | 1561361.000 kWh X \$0.02519    | \$39,330.68  |
| Energy Cost   | 1561361.000 kWh X \$0.02593    | \$40,486.09  |
| Energy Efficiency Programs Charge   | 1561361.000 kWh X \$0.0037     | \$5,777.04   |
| Excess Facilities Charge  |                                | \$2,721.77   |
| Local Option Sales Tax  | \$20,0508.56 X 1% (Exempt 89%) | \$220.56     |
| State Tax   | \$20,0508.56 X 6% (Exempt 89%) | \$1,323.36   |
| Total Current Charges   |                                | \$202,052.48 |
| Total Savings   |                                | \$12,491.68  |

Because of our unique, comprehensive facility audit and extensive experience, the customer is now 89% Tax Exempt.



We can help you recover the maximum allowable sales tax overpayment and be set up for savings in the future.