

# Tax and Fee Policy as of 23 October 2023

## **GreenArrays, Inc.**

GreenArrays is not in the business of collecting taxes, tariffs, or any other fees for any governments that deny our company representation but would like us to expend unreimbursed labor and expenses for their benefit. The number of tax collecting entities in the world is greater than any small business is capable of keeping up with; in order to spend our energies on the purposes for which our business exists, we have at this time no other choice than to set policies that minimize our effort in complying with laws as they become applicable to us, and to ignore inapplicable laws. This is especially important because these governments are continually trying to, and sometimes succeeding at, broadening the scope of their authority to compel tax collections by businesses that have nothing to do with them. Here, then, are our policies as of the date shown above.

### **Sales to our Local Area(s)**

We presently have bona fide business presence, maintain offices, and do business in the City of Cheyenne, Laramie County, State of Wyoming, in the United States of America.

We will collect Sales Tax on products delivered anywhere in Wyoming at the same rate payable by our company in Cheyenne. Wyoming does not tax shipping & handling.

### **Sales to Other States**

At present, only one State (California) has compelled our company to collect its sales taxes, by threatening to prosecute our officers and directors who live in that state with misdemeanor crimes. As a result we collect California taxes on products delivered anywhere in California. Unfortunately, each city in California may have a different sales tax rate. Therefore, you will be charged sales tax at the current maximum rate of California cities. California taxes shipping & handling as well as product. UPDATE of 23 Oct 2023: The relatively new business nexus rules in California presently excuse us from collecting sales tax in that State.

For products delivered anywhere else in the US, you are responsible for paying any sales/use tax or equivalent as may be required by the State in which you receive delivery.

### **Sales to Other Countries**

Taxes and fees, such as EU Value Added Tax and/or Tariffs, are charged against our chips and other products by many countries. We take no responsibility whatsoever for calculating, collecting, or paying these taxes and fees, nor for enforcing your payment of them, other than to use shipping methods that purport to require you to pay them before taking delivery of our products.

### **What if we collect tax at a higher rate than actually applies to you?**

As is the case in California, we collect the maximum rate in the state, because there is presently no practical way to adjust to your local tax rate at the time of sale. If the rate charged to you is greater than the rate actually applicable to you, any remainder will remain with GreenArrays as a partial reimbursement for our labor and other costs in collecting and paying sales tax on shipments into your State.