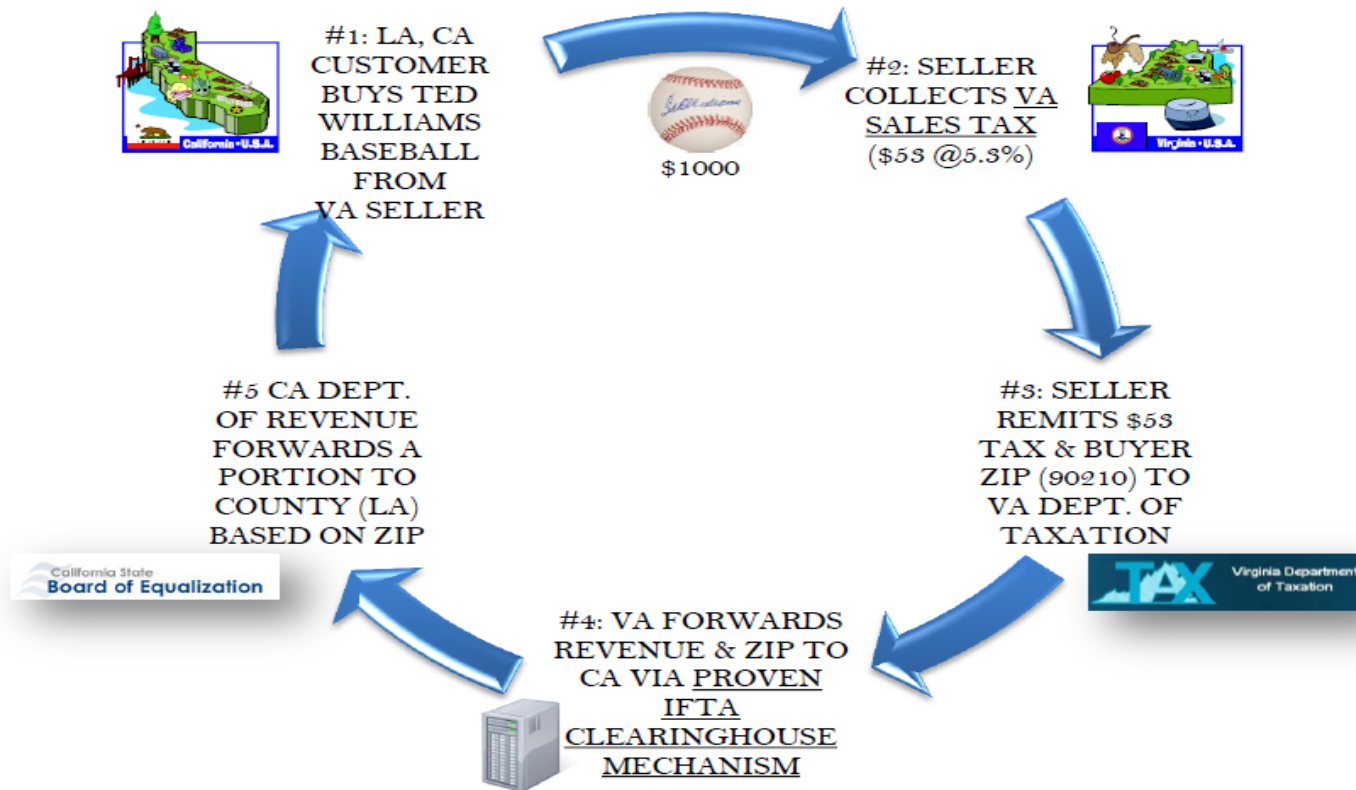
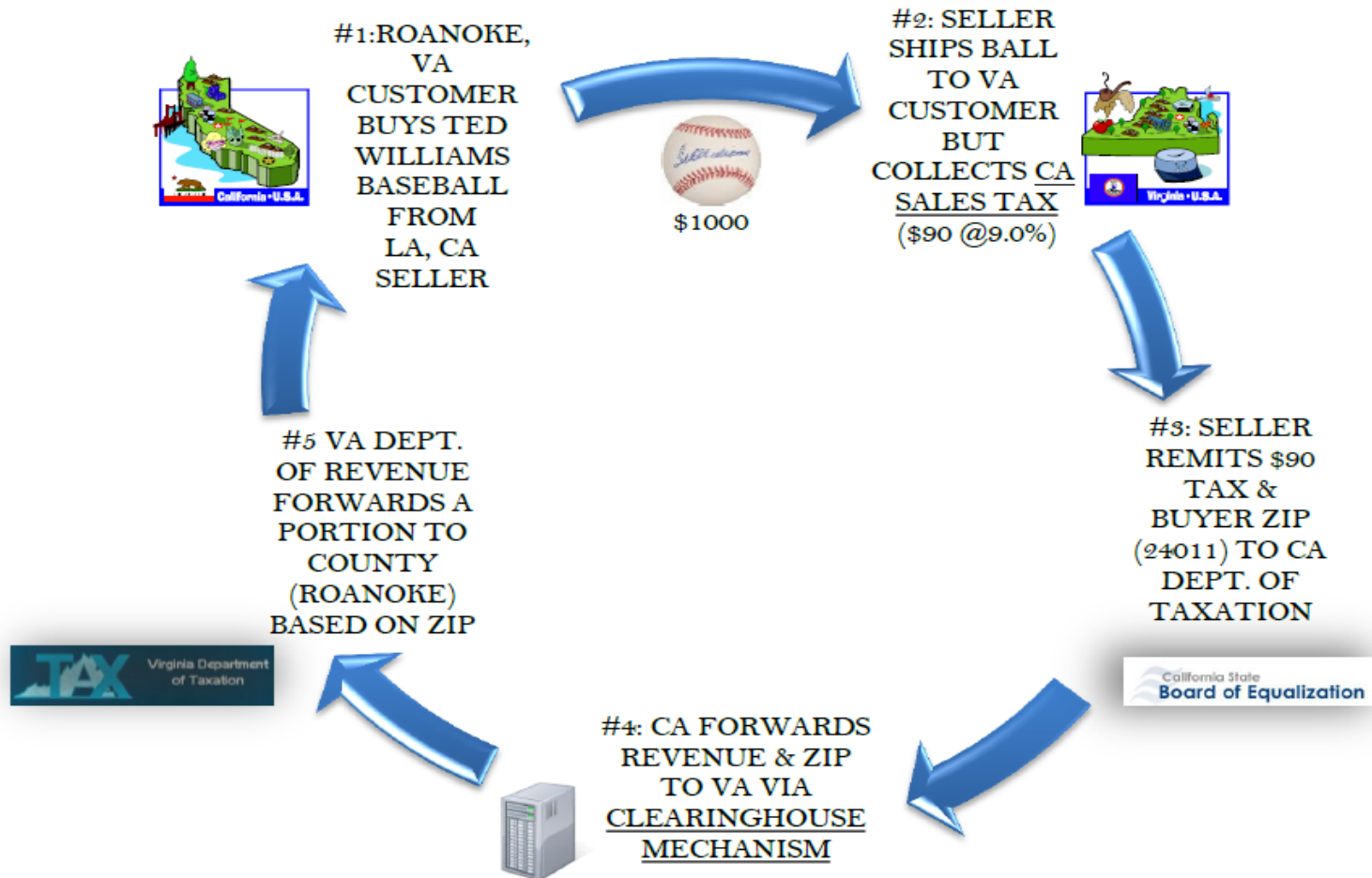


HYBRID ORIGIN



- **Simplicity** - sellers collect at 1 rate only. Applies only to remote sales so current collection is undisturbed
- **No cross-border audits** - sellers audited by home state regarding compliance with home state law
- **No Gaming** - sellers in no sales tax states must either report sale to purchaser's jurisdiction or collect at flat rate

ONLINE SALES SIMPLIFICATION ACT



Tax Increase - Under current law, VA purchaser only owes state and local tax of 5.3%. Under OSSA, purchaser is required to pay 9.0% CA tax.