

**Hoists Direct LLC**  
Purchaser User Tax Disclosure

Unless otherwise specified on an order or quote, use tax may be due in connection with the purchase and delivery of tangible personal property to individuals and businesses. **Purchasers** are required to file a use tax return if tax is due in connection with any purchase. Under many state laws, purchases are not tax-exempt merely because Hoists Direct LLC is not required to collect sales tax. Many state laws require **purchasers** to review untaxed purchases and, if any tax is owed, file the appropriate use tax return and pay any tax due. Many state laws require disclosure of the statutes for retailers to provide this use tax disclosure. In some states, the amount of Hoists Direct LLC sales into the state fall below thresholds set by the state or Hoists Direct LLC is registered to collect and remit sales tax in the state. The known states with a disclosure requirement are included below for reference.

<b>State</b>	<b>Statute</b>
Washington	This notice is required under the Revised Code of Washington 82.13.020(2)(a)(i).
Pennsylvania	This notice is required pursuant to the provisions of the Tax Reform Code of 1971. 72 P.S. § 7213.2.