Georgia Department of Revenue
LEGAL AFFAIRS & TAX POLICY
1800 CENTURY BLVD NE STE 15107
ATLANTA, GA 30345
Telephone: (404) 417-6649

aL149

Frank M. O'Connell, Director, Legal Affairs & Tax Policy **David M. Curry, State Revenue Commissioner**

KOYO BEARINGS NORTH AMERICA LLC
2525 TORRINGTON DR
CAIRO GA 39828-3794
FEIN 27-1052746

Letter ID: L0846181256
Issued Date: 05-Feb-2020

DIRECT PAYMENT PERMIT

Taxpayer Name: KOYO BEARINGS NORTH AMERICA LLC
Permit Number: DP-7321952
Effective Date: 31-Jan-2020

Pursuant to Ga. Comp. R. & Regs. r. 560-12-1-.16, the above-referenced taxpayer may make purchases of certain tangible personal property and services without the payment of Georgia sales tax to its vendors. The taxpayer will report and remit directly to the State Revenue Commissioner sales and use taxes on all taxable purchases of tangible personal property and services. Use of this permit constitutes the taxpayer's waiver of interest on refunds of sales and use tax remitted for purchases made on or after January 1, 2017 without the payment of tax to a vendor.

The taxpayer must furnish to each vendor from which the taxpayer makes purchases without a charge for tax a copy of this permit if:

- the taxpayer has never furnished a direct payment permit to that vendor, or
- the taxpayer previously furnished a direct payment permit to that vendor and the previously furnished permit expired or was revoked or forfeited prior to application for the present permit.

In any event, the taxpayer must furnish a copy of this permit upon the request of any vendor. The dealer making the sale must keep a copy of the permit in accordance with O.C.G.A. § 48-8-52. Dealers are permitted to deliver property purchased with this permit to any location operated by the entity.

This permit is not transferable. Therefore, no entity (including but not limited to contractors, affiliates, and subsidiaries) other than the taxpayer named above is permitted to use this direct payment permit to make purchases. Additionally, use of this permit is prohibited for:

- purchases of fuels subject to "prepaid local tax" as defined in O.C.G.A. § 48-8-2;
- purchases of meals, beverages, or tobacco;
- purchases of local telephone services, transportation of persons, or lodging accommodations and ancillary charges associated with lodging accommodations;
- purchases of admissions to places of amusement, entertainment, or athletic events; admissions to displays or exhibitions; participation in games or sports; or charges for the use of amusement devices; and
- rental charges for periods of 31 or fewer consecutive days of motor vehicles required to be titled in this state.