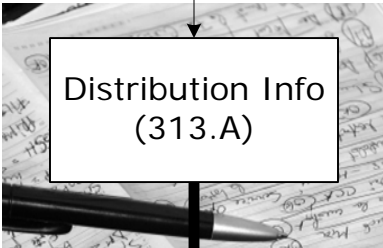


EXHIBIT A – Attachment to PIA Public Comment
Current Agreement



Nothing provided (313.B)

Must be specifically provided by direct mail user; mere access to a list or database does not qualify

Must be accepted in good faith

- 1) Lack of sales tax understanding
- 2) Lack of information since the list is not in-house and is not electronically accessed by the purchaser
- 3) Expects printer/mailer to collect tax due
- 4) Does not have in-house tax resources

Should logically be provided by small to mid-sized direct mail users who know of this requirement and want the printer to collect tax.

While this is rarely used today, the goal is to encourage this information exchange.

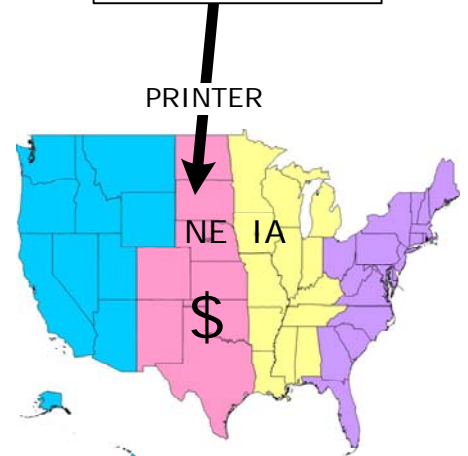
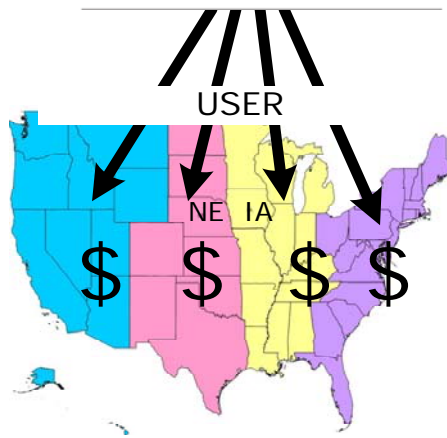
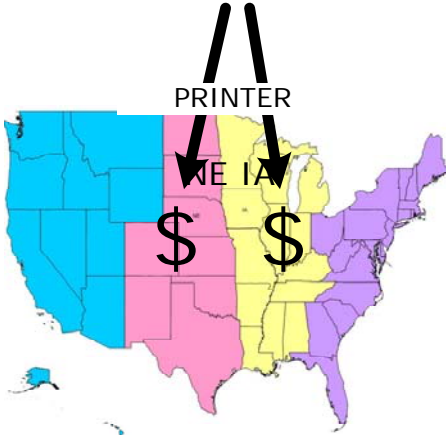
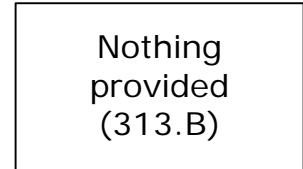
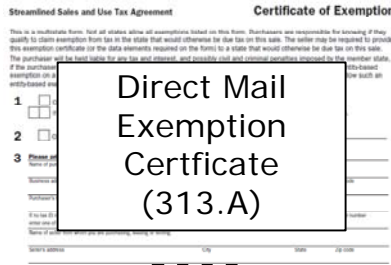
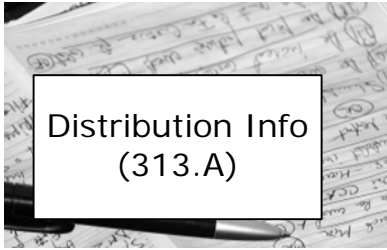
Typically provided by large direct mail users with in-house tax resources.

Typically small to mid-sized businesses fall into this group unintentionally.

(cont.)

(cont.)

EXHIBIT A, Page 2



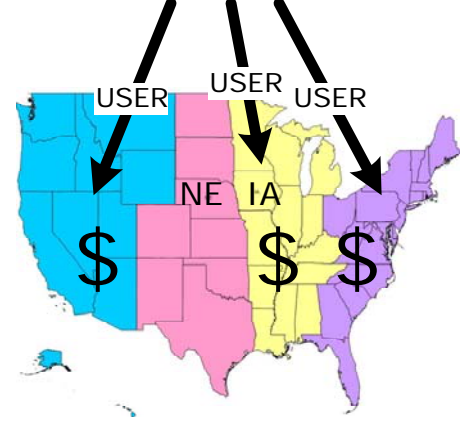
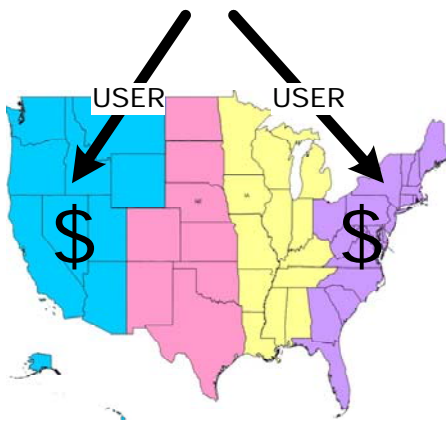
Above, printer collects at mailbox per info provided.

Below, user bears any responsibility to states where printer is not licensed.

Above, direct mail user collects at mailbox per info provided if it has nexus in the state.

Above, if NE allows an interstate commerce exemption, the printer collects tax under 313.B only on the portion that it knows is distributed as mail in NE.

Below, user is responsible for tax in other states.



NE		State where printing and sale occurs
IA		State where printer has nexus
		Printer has no nexus