

UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 2—4. The issuer and the recipient have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: Viavi Solutions Inc.

Address: 6001 America Center Drive 6th Floor, San Jose, CA 95002

I certify that:
 Name of Firm (Buyer): _____
 Address: _____

- is engaged as a registered
- Wholesaler
 - Retailer
 - Manufacturer
 - Seller (California)
 - Lessor (see notes on pages 2—4)
 - Other (Specify) _____

and is registered with the below-listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service¹ to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) the following:

Description of Business: Solutions & supplies for wireline, wireless, cloud service providers, enterprises, and equipment manufacturers

General description of tangible property or taxable services to be purchased from the Seller: _____

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL ¹		MO ¹⁶	
AR		NE ¹⁷	
AZ ²		NV	
CA ³		NJ	
CO ⁴		NM ^{4,18}	
CT ⁵		NC ¹⁹	
DC ⁶		ND	
FL ⁷		OH ²⁰	
GA ⁸		OK ²¹	
HI ^{4,9}		PA ²²	
ID		RI ²³	
IL ^{4,10}		SC	
IA		SD ²⁴	
KS		TN	
KY ¹¹		TX ²⁵	
ME ¹²		UT	
MD ¹³		VT	
MI ¹⁴		WA ²⁶	
MN ¹⁵		WI ²⁷	

I further certify that if any property or service so purchased tax free is used or consumed as to make it subject to a Sales or Use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by thee city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: _____
 (Owner, Partner, or Corporate Officer, or other authorized signer)

Title: _____

Date: _____

California Resale Certificate

I HEREBY CERTIFY:

1. I hold valid seller's permit number: _____

2. I am engaged in the business of selling the following type of tangible personal property:

3. This certificate is for the purchase from Viavi Solutions inc. of the item(s) I have listed in paragraph 5 below. [Vendor's name]

4. I will resell the item(s) listed in paragraph 5, which I am purchasing under this resale certificate in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe use tax based on each item's purchase price or as otherwise provided by law.

5. Description of property to be purchased for resale:
Solutions and supplies for wireline, wireless, cloud service providers, enterprises, and equipment manufacturers

6. I have read and understand the following:
For Your Information: A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

NAME OF PURCHASER _____

SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRESENTATIVE _____

 _____
PRINTED NAME OF PERSON SIGNING _____ TITLE _____

ADDRESS OF PURCHASER _____

TELEPHONE NUMBER _____ DATE _____
()

Indiana Department of Revenue
General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft.** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

Sales tax must be charged unless all information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue.

Section 1 (print only)

Name of Purchaser _____

Business Address _____ City _____ State _____ Zip _____

Purchaser must provide minimum of one ID number below.*

Provide your Indiana Registered Retail Merchant's Certificate
TID and LOC Number as shown on your Certificate.....

TID# (10 digits)	LOC# (3 digits)
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If not registered with the Indiana DOR, provide your State Tax
ID Number from another State.....

State ID#	State of Issue
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*See instructions on the reverse side if you do not have either number.

Section 2

Is this a blanket purchase exemption request or a single purchase exemption request? (check one)

Description of items to be purchased. _____

Section 3

Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)

- Sales to a retailer, wholesaler, or manufacturer for resale only.
- Sale of manufacturing machinery, tools, and equipment to be used directly in direct production.
- Sales to **nonprofit organizations** claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)
- Sales of tangible personal property predominately used (greater than 50 percent) in providing **public transportation** - provide USDOT#. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a **school bus operator**, must provide their SS# or FID# in lieu of a State ID# in Section #1. USDOT# _____
- Sales to persons, occupationally engaged as farmers, to be used directly in production of **agricultural** products for sale. **Note:** A farmer not possessing a State Business License# may enter a FID# or a SS# in lieu of a State ID# in Section #1.
- Sales to a **contractor** for exempt projects (such as public schools, government, or nonprofits).
- Sales to **Indiana Governmental Units** (agencies, cities, towns, municipalities, public schools, and state universities).
- Sales to the **United States Federal Government** - show agency name. _____ **Note:** A U.S. Government agency should enter its Federal Identification Number (FID#) in Section #1 in lieu of a State ID#.
- Other - explain. _____

Section 4

I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.

I confirm my understanding that misuse, (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Signature of Purchaser _____ Date _____

Printed Name _____ Title _____

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.
Seller must keep this certificate on file to support exempt sales.



New York State Department of Taxation and Finance
New York State and Local Sales and Use Tax
Resale Certificate

ST-120
(1/11)

Name of seller Viavi Solutions Inc.			Name of purchaser		
Street address 6001 America Center Drive 6th Floor			Street address		
City San Jose	State CA	ZIP code 95002	City	State	ZIP code

Mark an **X** in the appropriate box: Single-use certificate Blanket certificate
 Temporary vendors must issue a single-use certificate.

To the purchaser:

You may not use this certificate to purchase items or services that are not for resale. If you purchase tangible personal property or services for resale, but use or consume the tangible personal property or services yourself in New York State, you must report and pay the unpaid tax directly to New York State. Any misuse of this certificate will result in tax liabilities and substantial penalty and interest.

Purchaser information – please type or print

I am engaged in the business of _____ and principally sell _____
 (Contractors may not use this certificate to purchase materials and supplies.)

Part 1 – To be completed by registered New York State sales tax vendors

I certify that I am:

- a New York State vendor (including a hotel operator or a dues or admissions recipient), show vendor or entertainment vendor. My valid *Certificate of Authority* number is _____
- a New York State temporary vendor. My valid *Certificate of Authority* number is _____ and expires on _____

I am purchasing:

- A.** Tangible personal property (other than motor fuel or diesel motor fuel)
 - for resale in its present form or for resale as a physical component part of tangible personal property;
 - for use in performing taxable services where the property will become a physical component part of the property upon which the services will be performed, or the property will actually be transferred to the purchaser of the taxable service in conjunction with the performance of the service; or
- B.** A service for resale, including the servicing of tangible personal property held for sale.

Part 2 – To be completed by non-New York State purchasers

I certify that I am not registered nor am I required to be registered as a New York State sales tax vendor. I am registered to collect sales tax or value added tax (VAT) in the following state/jurisdiction _____ and have been issued the following registration number _____ (If sales tax or VAT registration is not required and a registration number is not issued by your home jurisdiction, indicate the location of your business and write **not applicable** on the line requesting the registration number.)

I am purchasing:

- C.** Tangible personal property (other than motor fuel or diesel motor fuel) for resale, and it is being delivered directly by the seller to my customer or to an unaffiliated fulfillment services provider in New York State.
- D.** Tangible personal property for resale that will be resold from a business located outside New York State.

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements and issue this exemption certificate with the knowledge that this document provides evidence that state and local sales or use taxes do not apply to a transaction or transactions for which I tendered this document and that willfully issuing this document with the intent to evade any such tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I understand that this document is required to be filed with, and delivered to, the vendor as agent for the Tax Department for the purposes of Tax Law section 1838 and is deemed a document required to be filed with the Tax Department for the purpose of prosecution of offenses. I also understand that the Tax Department is authorized to investigate the validity of tax exclusions or exemptions claimed and the accuracy of any information entered on this document.

Type or print name and title of owner, partner, or authorized person of purchaser	
Signature of owner, partner, or authorized person of purchaser	Date prepared

Substantial penalties will result from misuse of this certificate.



Form ST-4 Sales Tax Resale Certificate

Name of purchaser Account ID number or Federal ID number

Address

City/Town State Zip

Type of business in which purchaser is engaged:

Type of tangible personal property or service being purchased (be as specific as possible):
Solutions & supplies for wireline, wireless, cloud service providers, enterprises, and equipment manufacturers

Name of vendor from whom tangible personal property or services are being purchased:

Viavi Solutions Inc.

Address City/Town State Zip

6001 America Center Drive 6th Floor, San Jose, CA 95002

I hereby certify that I hold a valid Massachusetts Vendor's Registration, issued by the Commissioner of Revenue, pursuant to Massachusetts General Laws, Chapter 64H, section 7, and that I am in the business of selling the kind of tangible personal property or services being purchased under this certificate, and that I intend to sell such property or services in the regular course of my business.

Signed under the penalties of perjury.

Signature of purchaser Title Date

Check applicable box: Single purchase certificate Blanket certificate

Notice to Vendors

1. Massachusetts General Laws assume that all gross receipts of a vendor from the sale of tangible personal property and services are from sales subject to tax, unless the contrary is established. The burden of proving that a sale of tangible personal property or service by any vendor is not a retail sale is placed upon the vendor unless he/she accepts from the purchaser a certificate declaring that the property or service is purchased for resale.
2. A resale certificate relieves the vendor from the burden of proof only if it is taken in good faith from a purchaser who is engaged in the business of selling tangible property or services and who holds a valid Massachusetts sales tax registration.
3. The good faith of the vendor will be questioned if he/she has knowledge of facts which give rise to a reasonable inference that the purchaser does not intend to resell the property or services. For example, knowledge that a purchaser of particular merchandise is not engaged in the business of selling the kind of merchandise or service he/she is purchasing under this certificate would constitute grounds to question the good faith of the vendor.
4. The vendor must make sure that the certificate is filled out properly and signed before accepting it.
5. The vendor must retain this certificate as part of his/her permanent tax records.

If you have any questions about the acceptance or use of this certificate, please contact: **Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7010, Boston, MA 02204, or call (617) 887-MDOR or toll-free, in-state 1-800-392-6089.**

Notice to Purchasers

1. This certificate is to be used when the purchaser intends to resell the tangible personal property or service in the regular course of business. Manufacturers claiming an exempt use of the materials, tools and fuel which will be used in the manufacture, processing or conversion of tangible personal property should use Form ST-12, Exempt Use Certificate. Tax-exempt organizations making purchases for other than resale are to use Form ST-5, Exempt Purchaser Certificate.
 2. The purchaser must hold a valid Massachusetts vendor registration. If you need to apply for a registration, go to mass.gov/dor and click on MassTaxConnect to complete an online application for registration.
 3. This certificate must be signed by and bear the name and address of the purchaser and his/her Account ID number or Federal Identification number. This certificate must also indicate the type of tangible personal property purchased and resold by the purchaser.
 4. If a purchaser who gives a certificate makes any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, such property will be subject to the Massachusetts sales or use tax, as of the time the property is first used by him/her.
 5. If you are engaged in a service activity, and are unsure as to the eligibility of the tangible personal property being purchased for resale, see the regulation on Service Enterprises, 830 CMR 64H.1.1.
 6. For further information about the use of resale certificates, see the regulation on Resale and Exempt Use Certificates, 830 CMR 64H.8.1.
- Warning: Willful misuse of this certificate may result in criminal tax evasion sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines.**

Form ST-10

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

For use by a Virginia dealer who purchases tangible personal property for resale,
or for lease or rental, or who purchases materials or containers
to package tangible personal property for sale

This Certificate of Exemption MAY NOT BE USED TO PURCHASE CIGARETTES FOR RESALE after January 1, 2018.

To: Viavi Solutions Inc Date:
Name of Supplier

6001 America Center Drive 6th Floor, San Jose CA 95002
Number and Street or Rural Route City, Town or Post Office State Zip Code

The Virginia Retail Sales and Use Tax Act provides that the Virginia Sales and use tax shall not apply to tangible personal
property purchased for resale; that such tax shall not apply to tangible personal property purchased for future use by a
person for taxable lease or rental as an established business or part of an established business, or incidental or germane
to such business, including a simultaneous purchase and taxable leaseback. The Act provides also that such tax shall not
apply to packaging materials such as containers, labels, sacks, cans, boxes, drums or bags if the materials are marketed
with a product being sold and become the property of the purchaser.

This Certificate of Exemption may not be used by a using or consuming construction contractor as defined in the Regulations.

The undersigned dealer hereby certifies that all tangible personal property purchased from the above named supplier on
and after this date will be purchased for the purpose indicated below, unless otherwise specified on each order, and that this
Certificate shall remain in effect until revoked in writing by the Department of Taxation. Check proper box below.

- 1. Tangible personal property for RESALE only. Do not use to purchase cigarettes for resale.
2. Tangible personal property for future use by a person for taxable LEASE OR RENTAL as an established business,
or part of an established business, or incidental or germane to such business, or a simultaneous purchase and
taxable leaseback. This sales and use tax exemption is not applicable to long-term leases of motor vehicles
when lease payments charged to customers are not subject to the motor vehicle sales and use tax.
3. Packaging materials such as containers, labels, sacks, cans, boxes, drums or bags that are marketed with a
product being sold and become property of the purchaser.

Name of Dealer Virginia Account No.

Trading as

Address Number and Street or Rural Route City, Town or Post Office State Zip Code

Kind of business engaged in by dealer

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true
and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By Signature Title

If the dealer is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must
sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship,
the proprietor must sign.

Information for supplier—A supplier is required to have on file only one Certificate of Exemption properly executed by the
dealer who buys tax exempt tangible personal property for the purpose indicated hereon.