



MEMO

To: Maine Affiliate (“Resident”)
From: Fluidity Home, LLC (“Seller”)
Re: Collection of Sales Tax in Maine

The Maine Legislature proposed a new Tax Law to require the collection of sales tax by certain out-of-state retailers selling to Maine residents. The new law enacted by the Maine Legislature [H.B. 251, enacted 6/5/13] provides these Sellers create a “nexus” to Maine thereby giving the State (“State”) the right to collect and remit sales tax in the State.

According to the new law, an out-of-state retailer is presumed to be engaged the business of selling tangible personal property or taxable services for use in the State if the seller enters into an agreement with a person under which the person, for a commission or other consideration, while within the State:

- directly or indirectly refers potential customers, whether by a link on an Internet website, by telemarketing, by an in-person presentation or otherwise, to the seller; and
- the cumulative gross receipts from retail sales by the seller to customers in the State who are referred to the seller by all persons with this type of an agreement with the seller are in excess of \$10,000 during the preceding 12 months.

A Seller may rebut the presumption by submitting proof that the person with whom the Seller has an agreement did not engage in any activity within the State that was significantly associated with the Seller's ability to establish or maintain its market in the State during the preceding 12 months. Such proof may consist of sworn, written statements from all of the persons within the State with whom the Seller has an agreement stating that they did not engage in any solicitation in the State on behalf of the Seller during the preceding 12 months; these statements must be provided and obtained in good faith.

Resident hereby certifies law, that effective September 2013, it will not engage in any solicitation activities in the State of Maine, and Resident will certify annually, under penalty of perjury, that it has not engaged in any prohibited solicitation activities on Seller’s behalf in the State of Maine at any time during the previous year. For the avoidance of doubt, Resident will continue to maintain Internet links to Seller’s website in exchange for commissions on sales generated through such links.

This Memo is intended to represent an agreement between Resident and Seller satisfying the compliance provisions set forth in the law. Resident has been afforded the opportunity to consult with an attorney prior to signing below.

Agreed to by: _____
 (Print Name of Resident)

By: _____
 Name:
 Title:

Dated: _____

Address: _____
