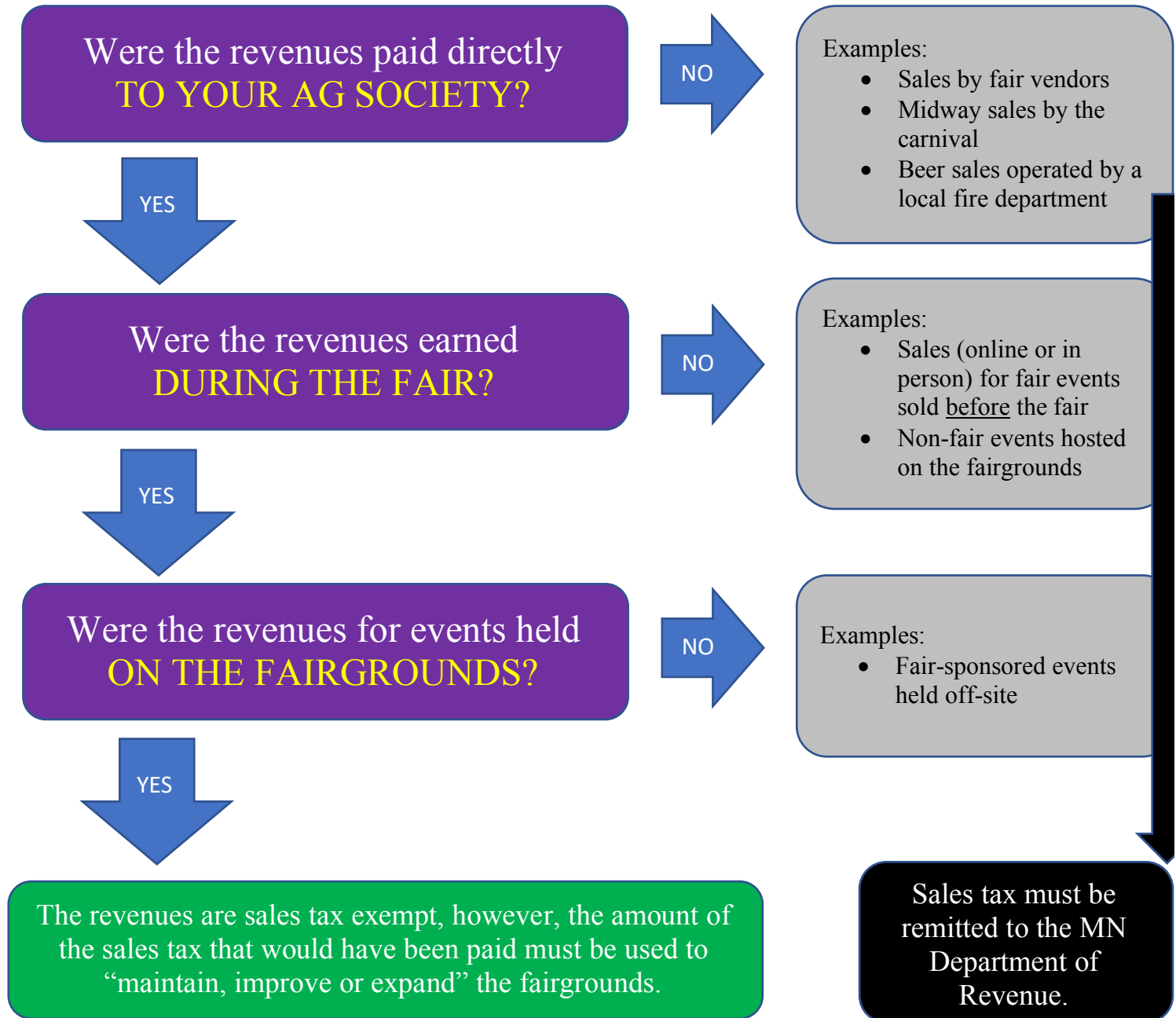


SALES TAX EXEMPTION FLOW CHART

Your fair is not exempt from ALL sales tax. Three criteria must be met in order for the revenues to be exempt from sales tax.

You must be able to answer YES to three questions...

- Who: The revenues must be received by your AG SOCIETY.
When: The revenues must be received DURING YOUR FAIR.
Where: The revenues must be received for events held on your FAIRGROUNDS.



Still have questions? Please contact your MFCF Director! We know there will be situations that don't fit this flow chart. We are here to assist you, and we will send more detailed updates with frequently asked questions.