

Union Pacific Railroad

Direct Pay Permits



April 27, 2022

Vendor:

This package includes all of Union Pacific's Direct Pay Permits (see Group 1 below). Union Pacific's Tax Department will self-assess sales and use tax on all material purchases (other than fuel) that are made through and issued a purchase order number from, our Supply Department's Material Management System (MMS) and remit the tax to the proper authority. These permits are not valid with any other purchase or through any other purchasing system. For questions, please reach one of the contacts listed below.

GROUP 1 - In the following states It is not necessary to include sales tax on invoices submitted through ORISS or by EDI for MMS purchase orders (with the exception of in-state purchases in CA and KS).

State	Permit Number	Note
Arkansas	040286-80-001	
California	SZ OHA 98-014134 DP	Not Valid on In-State Purchases
Idaho	000802537	
Iowa	0-00-908372	
Kansas	115-C151	Not Valid on In-State Purchases
Minnesota	1119	
Nebraska	04-7964390 (UPRR)	UPRR Purchases
Nebraska	1-3292029-1 (UP Fruit Express)	UP Fruit Express Purchases
Texas	1-94-6001323-8	
Washington	00088	
Wisconsin	008-0000320008-10	
Wyoming	27-0-00004	

GROUP 2 - In the follow states, Union Pacific does not hold Direct Pay Permit. If you are required to collect sales tax in these states please include the tax on your invoice submissions. If you fail to invoice Union Pacific sales tax, our automated system will accrue and remit the use tax to the following state account numbers.

State	Account Number	Note
Arizona	07-009064-Y	
Colorado	00749078	
Illinois	1279-6433	UPRR Purchases
Illinois	0110-1031	Alton & Southern Purchases
Indiana	0001050966 001	
Louisiana	6017578-002	
Missouri	16636317	
Nevada	1001791304	
New Mexico	01-060337-00-9	
Tennessee	102806555	
Utah	12055125-002-STC	

UPRR Contact	Contact Information
Nathan Pautler	(402) 544-2027 nlpautle@up.com

Sincerely,
 Wes Johnson
 Senior Director – Tax Compliance

State of Arkansas

SALES AND USE TAX PERMIT

UNION PACIFIC RAILROAD CO
1000 W 4TH ST
N LITTLE ROCK AR 72114

DATE ISSUED: 11/04/2005

PERMIT NUMBER: 040286-80-001

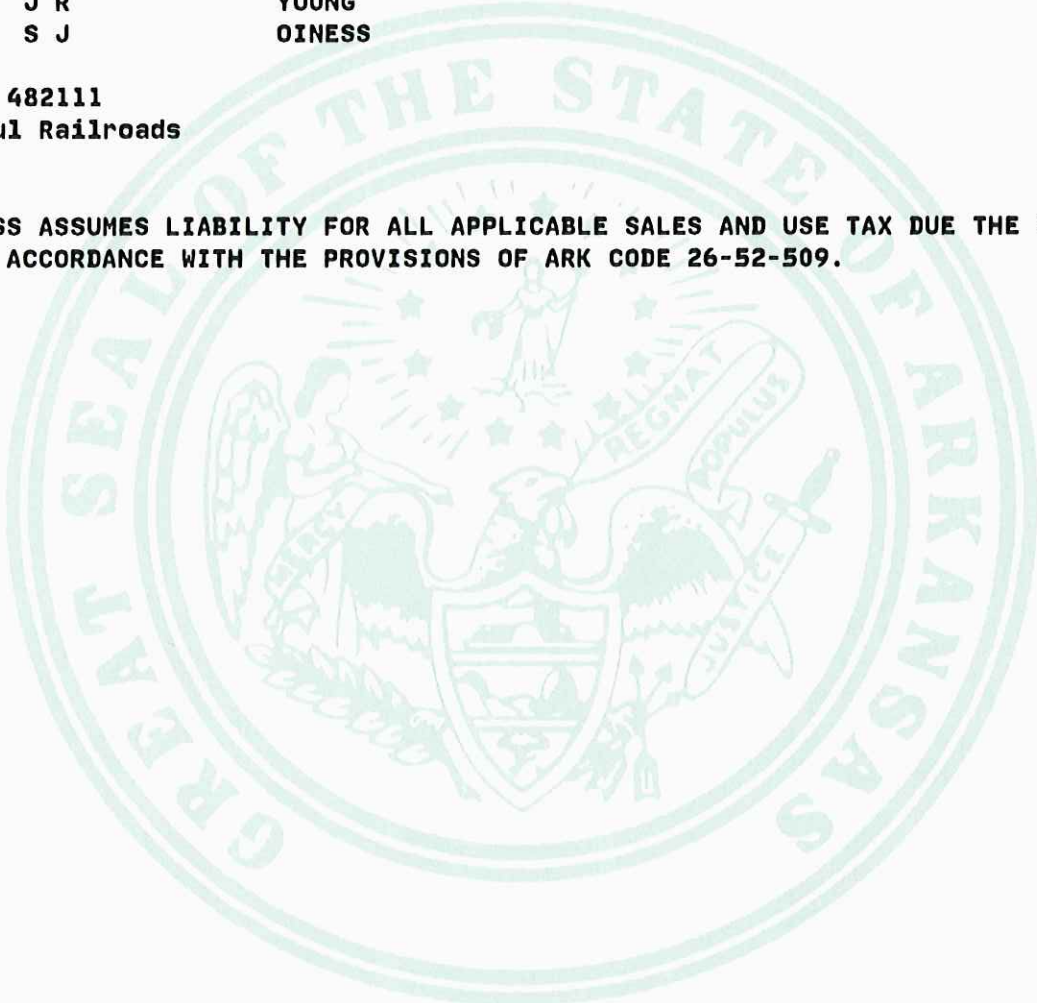
DLN: 0000 00 0000 00000 00

OWNER1: R K DAVIDSON
OWNER2: I J EVANS
OWNER3: J R YOUNG
OWNER4: S J OINESS

DATE OPENED: 12/01/2005

NAICS: 482111
Line-Haul Railroads

THIS BUSINESS ASSUMES LIABILITY FOR ALL APPLICABLE SALES AND USE TAX DUE THE STATE OF ARKANSAS IN ACCORDANCE WITH THE PROVISIONS OF ARK CODE 26-52-509.



THIS PERMIT IS VALID UNTIL IT IS CANCELED AND SURRENDERED BY THE PERMIT HOLDER OR REVOKED BY THE COMMISSIONER OF REVENUES.

THIS PERMIT MUST BE SURRENDERED IF BUSINESS IS SOLD, DISCONTINUED OR LOCATION CHANGED.

WHEN THIS PERMIT IS SURRENDERED FOR ANY OF THE ABOVE REASONS, YOU MUST REPORT AND PAY ANY SALES OR USE TAX PLUS ANY PENALTIES OR INTEREST THAT IS OWED BY THIS BUSINESS. FAILURE TO PAY THESE TAXES WILL RESULT IN A LIEN BEING PLACED AGAINST THE STOCK AND FIXTURES OF THIS BUSINESS AND IS ENFORCEABLE AGAINST PURCHASERS AND THIRD PARTIES.

✻ PERMIT MUST BE DISPLAYED IN A PROMINENT PLACE IN YOUR BUSINESS ✻

STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
SALES AND USE TAX SECTION

EXEMPTION CERTIFICATE
GR-53 & AR Code 26-52-517(b)(1), (e), and (f)

I hereby certify that I either hold or am the authorized representative of the holder of Arkansas Sales/Use Tax Permit Number 040286-80-001, or that I am a nonresident purchaser or the authorized representative thereof and hold a similar permit issued by the State of _____, Number _____, that this is a current and valid permit number; and that I am exempt from sales and use tax on the tangible personal property purchased from _____

I further certify that if any tangible personal property purchased exempt under this certificate is withdrawn from stock or otherwise used, that I will report the tax due under Arkansas Sales/Use Tax Law and Rules.

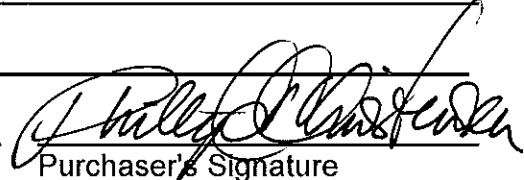
Description of the merchandise to be purchased: (Please give a specific identification of items purchased. If needed an additional statement may be attached hereto.) _____

The merchandise purchased is exempt for the following reason: Union Pacific
Railroad Co. has a direct pay permit from the State of Arkansas.

Purchaser's business activity: Railroad

Union Pacific Railroad Co.

Purchaser's Business Name (as stated on permit)


Purchaser's Signature

1400 Douglas St, STOP 1650

Address

AVP State & Local Tax

Title/Position with Company

Omaha, NE 68179-1650

City, State, Zip

12/4/12

Date

Notice to sellers: A seller who follows all applicable exemption requirements is relieved from any tax even if it is determined that the purchaser improperly claimed an exemption. However, if the seller fraudulently fails to collect the sales tax, solicits a purchaser to participate in an unlawful claim of an exemption, or accepts an entity-based exemption for which an exemption is not available in the State of Arkansas, the seller will be responsible for the sales tax due on the transaction.

DISPLAY CONSPICUOUSLY AT PLACE OF BUSINESS FOR WHICH ISSUED

CALIFORNIA STATE BOARD OF EQUALIZATION
USE TAX DIRECT PAYMENT PERMIT



ACCOUNT NUMBER

7/02/98 SZ OHA 98-014134 DP

Union Pacific Railroad Company
1416 Dodge Street, Room 738
Omaha NE 68179

THIS PERMIT DOES NOT
AUTHORIZE THE HOLDER
TO ENGAGE IN ANY
BUSINESS CONTRARY TO
LAWS REGULATING THAT
BUSINESS OR TO
POSSESS OR OPERATE
ANY ILLEGAL DEVICE.

IS HEREBY AUTHORIZED PURSUANT TO SALES AND USE TAX LAW
SECTION 7051.3 TO SELF-ASSESS AND PAY USE TAX DIRECTLY TO
THE STATE OF CALIFORNIA

THIS PERMIT IS NOT A
SELLER'S PERMIT TO
ENGAGE IN SALES OF
TANGIBLE PERSONAL
PROPERTY.

THIS PERMIT IS VALID UNTIL REVOKED OR CANCELED BUT IS NOT TRANSFERABLE. IF YOU SELL YOUR BUSINESS,
OR DROP OUT OF A PARTNERSHIP, NOTIFY US OR YOU COULD BE RESPONSIBLE FOR SALES AND USE TAXES
DUE BY THE NEW OPERATOR OF THE BUSINESS.

BOE-442-DPLZ (1-98)

NOTICE TO INDIVIDUALS REGARDING
INFORMATION FURNISHED TO THE BOARD OF EQUALIZATION

The Information Practices Act of 1977 and the Federal Privacy Act requires this agency to provide the following notice to individuals who are asked by the State Board of Equalization (Board) to supply information, including the disclosure of the individual's social security account number.

Individuals applying for permits, certificates, or licenses, or filing tax returns, statements, or other forms prescribed by this agency, are required to include their social security numbers for proper identification. [See Title 42 United States Code Section 405(c)(2)(C)(i)]. It is mandatory to furnish all the appropriate information requested by applications for registration, applications for permits or licenses, tax returns and other related data. Failure to provide all of the required information requested by an application for a permit or license could result in your not being issued a permit or license. In addition, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulations, or for furnishing fraudulent information.

Provisions contained in the following laws require persons meeting certain requirements to file applications for registration, applications for permits or licenses, and tax returns or reports in such form as prescribed by the State Board of Equalization: Alcoholic Beverage Tax, Sections 32001-32556; Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105275-105310; Cigarette and Tobacco Products Tax, Sections 30001-30481; Diesel Fuel Tax, Sections 60001-60709; Emergency Telephone Users Surcharge, Sections 41001-41176; Energy Resources Surcharge, Sections 40001-40216; Hazardous Substances Tax, Sections 43001-43651; Integrated Waste Management Fee, Sections 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105175-105197; Oil Spill Response, Prevention, and Administration Fees, Sections 46001-46751, Government Code, Sections 8670.1-8670.53; Publicly Owned Property, Sections 1840-1841; Sales and Use Tax, Sections 6001-7279.6; State Assessed Property, Sections 721-868, 4876-4880, 5011-5014; Tax on Insurers, Sections 12001-13170; Timber Yield Tax, Sections 38101-38908; Tire Recycling Fee, Sections 55001-55381, Public Resources Code, Sections 42860-42895; Underground Storage Tank Maintenance Fee, Sections 50101-50161, Health & Safety Code, Sections 25280-25299.96; Use Fuel Tax, Sections 8801-9355.

The principal purpose for which the requested information will be used is to administer the laws identified in the preceding paragraph. This includes the determination and collection of the correct amount of tax. Information you furnish to the Board may be used for the purpose of collecting any outstanding tax liability.

As authorized by law, information requested by an application for a permit or license could be disclosed to other agencies, including, but not limited to, the proper officials of the following: 1) United States governmental agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Commission; 2) State of California governmental agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Employment Development Department; Energy Commission; Exposition and Fairs; Food & Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California Parent Locator Service; 3) State agencies outside of California for tax enforcement purposes; and 4) city attorneys and city prosecutors; county district attorneys, sheriff departments.

As an individual, you have the right to access personal information about you in records maintained by the State Board of Equalization. Please contact your local Board office listed in the white pages of your telephone directory for assistance. If the local Board office is unable to provide the information sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-2918. The Board officials responsible for maintaining this information, who can be contacted by telephone at (916) 445-6464, are: Sales and Use Tax, Deputy Director, Sales and Use Tax Department, 450 N Street, MIC:43, Sacramento, CA 95814; Excise Taxes, Fuel Taxes and Environmental Fees, Deputy Director, Special Taxes Department, 450 N Street, MIC:31, Sacramento, CA 95814; Property Taxes, Deputy Director, Property Taxes Department, 450 N Street, MIC:63, Sacramento, CA 95814.

*All references are to the California Revenue and Taxation Code unless otherwise indicated.

Use Tax Direct Payment Exemption Certificate

I hereby certify that I hold use tax direct payment permit No. SZ OHA 98-014134 DP
issued pursuant to California Sales and Use Tax Law Section 7051.3 and that I am authorized to report
and pay directly to the State the applicable use tax with respect to the property described herein which I
shall purchase from:

(Name of Vendor)

In the event that I fail to timely report and pay the applicable tax to the State, I understand and agree that
in addition to the tax liability, I will be liable for applicable interest and the amount due may be subject to
penalties.

Description of property to be purchased: _____

Purchaser: Union Pacific Railroad

Date certificate given: _____

Address: 1416 Dodge Street, Omaha NE 68179

Signature and Title of Purchaser or Authorized Agent: _____



IMPORTANT NOTICE TO VENDORS

This exemption certificate when timely taken in good faith from a person who holds a use tax direct
payment permit relieves a vendor from the requirement to collect and remit USE TAX on sales or leases of
tangible personal property (other than leases of mobile transportation equipment or motor vehicles subject
to the terms of Revenue and Taxation Code Section 7205.1) to the person who issued the certificate. It does
NOT relieve a vendor of any SALES TAX obligations. Generally, this certificate should be accepted only
by out-of-state vendors or by lessors of tangible personal property other than motor vehicle lessors. Sellers
can claim a deduction on their sales and use tax returns for any sales made under this certificate.

Vendors must retain a completed copy of this certificate in their files for a period of not less than four years
to substantiate the exempt status of sales made under its authority.

This Exemption Certificate has been approved by the California State Board of Equalization.

Approved By: _____

(Board of Equalization Representative)

Date: 7/2/98

Questions regarding this form should be directed to (916)324-2883, or write to the Board of Equalization, Audit
Evaluation and Planning Section, MIC 40, P.O. Box 942879, Sacramento, CA 94279-0040.

THIS FORM MAY BE REPRODUCED

January 15, 2020

Permit Number 000802537-08

UNION PACIFIC RAILROAD COMPANY
1400 DOUGLAS ST STOP 1650
OMAHA NE 68179-1001

EXPIRES JANUARY 31, 2025

The Direct Pay Authorization is hereby granted to, UNION PACIFIC RAILROAD COMPANY. This authorization changes the manner by which Idaho sales tax is remitted. It allows you to pay Idaho sales tax directly to the Idaho State Tax Commission rather than to your vendors. Please issue this new direct pay letter to your vendors of tangible personal property.

The Direct Pay Authorization can be revoked by the Idaho State Tax Commission if the following conditions are not met:

1. This Direct Pay Authorization is **NOT** transferable. It may be used only by UNION PACIFIC RAILROAD COMPANY for purchase transactions in which your company is the purchaser.
2. The Direct Pay Authorization must be used for **all** purchases of tangible personal property and **only** for purchases of tangible personal property.
3. A copy of the Direct Pay Authorization letter is given by you to each of your vendors for their records.
4. All sales taxes due the state of Idaho under this agreement, will be remitted directly to the State Tax Commission according to the Idaho Sales Tax Act and Idaho Sales Tax Administrative Rule 35.01.02.112
5. Taxpayers granted direct pay authorization may not use this authorization for taxes imposed on hotel/motel rooms, campground space accommodations, taxable services, or admissions. State sales tax, Travel and Convention tax, and Auditorium District taxes, when applicable, must be charged by and paid to the retailer by the direct pay permittee.
6. The Direct Pay Authorization letter is to be given to vendors of tangible personal property only. UNION PACIFIC RAILROAD COMPANY will still be liable for sales tax on materials purchased, under this agreement, to be incorporated into real property. The holder may not use their Direct Pay Authority when engaging contractors involved in improving real property.

Holders of Direct Pay Authorization should contact the Idaho State Tax Commission at (208) 334-7668 if they have any questions.

Sincerely,



Mark D. Stones • Bureau Chief

Idaho State Tax Commission • Sales & Fuels Tax Audit

This document is to be completed by a purchaser when claiming exemption from sales/use/excise tax. Certificates are valid for up to three years.

Purchaser legal name: UNION PACIFIC RAILROAD COMPANY

Seller legal name: _____

Doing business as: _____

Doing business as: _____

Address: 1400 DOUGLAS STREET STOP 1650

Address: _____

City: OMAHA State: NE ZIP: 68179-1650

City: _____ State: _____ ZIP: _____

General nature of business: RAILROAD - TRANSPORTATION

Phone number: 402-544-2027

Purchaser is doing business as:

Retailer
Sales/Use/Excise Tax Permit Number (if required): _____

Retailer car dealer
Enter your DOT number: _____

Governmental agency (including public schools)

Wholesaler

Farmer

Lessor

Manufacturer

Nonprofit hospital

Private nonprofit educational institution

Qualifying residential care facility

Nonprofit museum

Commercial enterprise

Other

Purchaser is claiming exemption for the following reason:

Resale Leasing Processing

Qualifying farm machinery/equipment

Qualifying farm replacement parts

Qualifying manufacturing machinery/equipment

Research and development equipment

Pollution control equipment

Recycling equipment

Qualifying computer or computer peripheral

Qualifying replacement parts/supplies (Manufacturing, Research & Development, pollution control, recycling, computer)

Qualifying computer software, specified digital products and digital services

Grain bins

Other _____

Direct Pay Permit number required:

Permit: 0-00-908372

Description of purchase (Include additional information if necessary):

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this certificate, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature of purchaser: 

Title: AVP - FEDERAL TAX Date: 06/01/2021

Seller: Keep this certificate in your files.

Purchaser: Keep a copy of this certificate for your records.

Do not send to the Iowa Department of Revenue



KANSAS DEPARTMENT OF REVENUE

DIVISION OF TAXATION
State Office Building . Topeka, Kansas 66625-0000

Audits & Special Projects		Planning & Compliance	
Mgr. A&SP	Mgr. Planning	Mgr. Taxes	
SEP 11 1986			
As Info		Please Comply	
For Handling		Please Discuss	
Prepare Copy		Note & Return	
Follow Up		File	

September 11, 1986

J. E. Coulton, Manager - Taxes
Union Pacific Railroad Company
1416 Dodge Street
Omaha, NE 68179

RE: Reg. No. 115-C151

Dear Mr. Coulton:

Pursuant to the provisions contained in Kansas Administrative Regulation 92-20-11, the Director of Taxation has approved your request for special authorization to account for and report direct to the State of Kansas the applicable consumer's compensating (use) tax on materials purchased directly by Union Pacific Railroad Company from out-of-state vendors registered with the state under the Kansas Compensating Tax Act.

This authority does not extend to material purchases made from Kansas vendors nor would it extend to sales or use tax legally imposed by another state on property purchased for delivery into that state.

Permit Number 5 is assigned to Union Pacific Railroad Company for the purpose of this authority. The number should be used in connection with the following statement which you are required to file with each out-of-state supplier from whom purchases without tax are made.

"In compliance with regulations pertaining to the Kansas Compensating (Use) Tax Law, promulgated by the Director of Taxation and approved by the Board of Tax Appeals, the remittance due on purchases by us of tangible personal property will be made direct to the Director of Taxation, Compensating (Use) Tax Section, State Office Building, Topeka, Kansas. This authority granted under permit number 115-C151."

Union Pacific Railroad Co.
"Purchaser"

In the event that any property purchased without tax under the authority of your Direct Pay Permit is converted to use within Kansas, you will be required to file a return and remit three percent (4%) Kansas compensating (use) tax to this department upon the cost of such property.

Direct Pay Permit

ST-14

(This permit is not transferable.)

Union Pacific Railroad
1416 Dodge Street, Room 738
Omaha, NE 68179-0001

Permit Number: 1119**Date Issued: November 27, 1995****MN Taxpayer Identification
Number: 2368762**


The holder of this permit has been given authority to pay Minnesota and local sales and use tax directly to the Minnesota Department of Revenue instead of to the seller. The use of this permit relieves the vendor from the responsibility of collecting the state and local sales tax on sales of tangible items.

This permit may not be used for purchases of:

- food or beverages;
- lodging or related lodging services;
- admissions to places of amusement or athletic events, or use of amusement devices;
- motor vehicles; or
- services listed in M.S. Section 297A.01, Subd. 3(g) to (l). (These services include cable television; parking; laundry and dry cleaning; motor vehicle washing, waxing, and cleaning; building cleaning, maintenance, and exterminating; detective and security; pet grooming and kennel; lawn care; waste collection and disposal; massages; and memberships to sports and athletic facilities.)

The Commissioner may revoke this Direct Pay Permit at any time for failure to comply with the conditions under which such authority was granted or for any other reason constituting misuse of such authority, and in cases where the Commissioner finds the continued use of this permit to be not in the best interests of the State of Minnesota.

Commissioner of Revenue

By 
Paul Blaisdell, Supervisor
Sales and Use Tax Division

Certificate of Exemption

Purchaser: Complete this certificate and give it to the seller.

Seller: If this certificate is not fully completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked, and remains in force as long as the purchaser continues making purchases, or until otherwise cancelled by the purchaser.

Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make multiple purchases for a specific job. Enter the exempt entity, name and specific project:

Exempt entity name _____ Project description _____

Please print

Name of purchaser
UNION PACIFIC RAILROAD

Business address
1400 DOUGLAS ST City **OMAHA** State **NE** Zip code **68179**

Purchaser's tax ID number
2368762 State of issue **Minnesota** Country of issue **United States**

If no tax ID number, enter one of the following: FERC Driver's license number/State issued ID number
 state of issue _____ number _____

Name of seller from whom you are purchasing, leasing or renting: _____

Seller's address _____ City _____ State _____ Zip code _____

Type of business

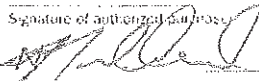
- Type of business. Circle the number that describes your business.
- | | |
|---|--|
| 01 Accommodation and food services | 11 Transportation and warehousing |
| 02 Agricultural, forestry, fishing, hunting | 12 Utilities |
| 03 Construction | 13 Wholesale trade |
| 04 Finance and insurance | 14 Business services |
| 05 Information, publishing and communications | 15 Professional services |
| 06 Manufacturing | 16 Education and health-care services |
| 07 Mining | 17 Nonprofit organization |
| 08 Real estate | 18 Government |
| 09 Rental and leasing | 19 Not a business (explain) _____ |
| 10 Retail trade | 20 Other (explain) _____ |

Reason for exemption

- Reason for exemption. Circle the letter that identifies the reason for the exemption.
- | | |
|---|---|
| A Federal government (department) _____ | J Industrial production/manufacturing |
| B Specific government exemption (from list on back) _____ | D Direct pay permit # 1319 |
| C Tribal government (name) _____ | K Multiple points of use (services, digital goods, or computer software delivered electronically) |
| D Foreign diplomat # _____ | L Direct mail |
| E Charitable organization # _____ | M Other (enter number from back page) _____ |
| F Religious or educational organization # _____ | N Percentage exemption |
| G Resale | <input type="checkbox"/> Advertising (enter percentage) _____ % |
| H Agricultural production | <input type="checkbox"/> Utilities (enter percentage) _____ % |

Sign here

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY - If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of authorized purchaser:  Print name here: Nicholas Sowl Title: Tax Analyst Date: 2/14/11

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
M. Berri Balka
Tax Commissioner

DIRECT PAYMENT PERMIT

(This permit is only transferrable to a controlled subsidiary)



E. Benjamin Nelson
Governor

(Name and Address of Permit holder)

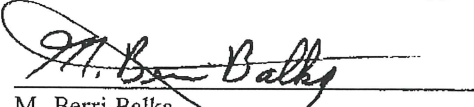
Union Pacific Railroad Company
1416 Dodge Street
Omaha, NE 68179

(Name and Address of Seller)

Effective Date of Permit: May 1, 1998
Nebraska Identification number: 04-7964390

DIRECT PAY. As the holder of this permit, Union Pacific Railroad Company has been granted the authority by the Nebraska Department of Revenue to pay the Nebraska and local sales and use tax directly to the Nebraska Department of Revenue instead of to the seller. Union Pacific Railroad Company is authorized to issue this permit to a seller of taxable personal property and services.

This Direct Payment Permit has been approved for use by Union Pacific Railroad Company and is valid until cancelled.


M. Berri Balka
State Tax Commissioner

SELLER. The seller's receipt of this Direct Payment Permit taken in good faith is conclusive proof that the seller is relieved of the responsibility of collecting the state and local sales tax on taxable sales of personal property and services to Union Pacific Railroad Company for three (3) years after received by the seller or, until the delegation expires. At the end of three years, Union Pacific Railroad Company should reissue this Permit to each seller.

This Direct Payment Permit is not valid for:

1. Cash purchases,
2. Purchases of motor vehicles and motorboats,
3. Purchases of lodging or services related thereto,
4. Purchase of food and beverages,
5. Purchases of admissions, and
6. Purchases of taxable items purchased for resale

SIGNATURE OF PURCHASER. This Direct Payment Permit is valid only when an authorized person of the company to whom this Direct Payment Permit has been issued or delegated has affixed their signature. Union Pacific Railroad Company or its subsidiary must sign and date this Permit at the time it is issued to the seller.

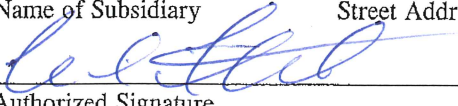

Authorized Signature

AVP Tax
Title

1/1/2019
Date

DELEGATION. Union Pacific Railroad Company is authorized by the Nebraska Department of Revenue to delegate this Direct Payment Permit to any of its subsidiaries in which it has at least an 80% ownership. Union Pacific Railroad Company by completing the information below and affixing its signature delegates its Direct Payment Permit to the named subsidiary and accepts responsibility for its use by the subsidiary. This delegation of the Direct Payment Permit to the named subsidiary continues in force for three (3) years from the date of delegation.

Union Pacific Fruit Express 1400 Douglas St, Omaha, NE 68179 1-3292029-1
Name of Subsidiary Street Address City State Zip Code Nebraska Identification Number


Authorized Signature

AVP Tax
Title

1/1/2019
Date

State of Texas
Direct Payment Exemption Certificate
Limited Sales, Excise, and Use Tax

Direct payment authorization number: 1-94-6001323-8

The undersigned hereby claims exemption from the payment of state, city, county, MTA and/or CTD sales and use taxes upon its purchases of taxable items from:

Seller: _____

Street address: _____

City, state, zip code: _____

This certificate will remain in effect until the seller is otherwise notified.

Description of items purchased. If this space is left blank, this certificate covers everything on the attached order, invoice, or billing.

This certificate does not cover:

- (1) Purchases of taxable items to be resold.
- (2) Sales or rentals to any purchaser other than the permit holder.
- (3) Sales or rentals of motor vehicles subject to the motor vehicle sales and use tax (Chapter 152) and interstate motor carrier sales and use tax (Chapter 157).
- (4) Materials or supplies used, transferred, or consumed by a provider of a nontaxable service.

The permit holder agrees not to permit others (including its contractors and repairmen) to use the undersigned's direct payment authorization to purchase materials tax free. This certificate is not valid for lump-sum new construction projects to improve real property.

The undersigned agrees to accrue and pay the tax to the Comptroller of Public Accounts as required by statute.

Permit holder: Union Pacific Railroad Company

Authorized signature: Phillip Y. Christensen

Date of purchase: _____

TEXAS DIRECT PAYMENT SALES TAX PERMIT



GLENN HEGAR
Texas Comptroller

This permit is issued in accordance with the law governing the type of business specified and is the authorization to conduct business in Texas. The permit may be revoked for a violation of the provisions of the applicable law and/or any rules adopted by the Comptroller to administer the law.

TEX. TAX CODE ANN. CH. 151

Taxpayer number	1-94-6001323-8
Effective date	03/01/1998

Taxpayer name and mailing address

UNION PACIFIC RAILROAD COMPANY
1400 DOUGLAS ST STOP 1650 ATTN: STEVE UTECH
OMAHA NE 68179-0002



GLENN HEGAR
Comptroller of Public Accounts

THIS PERMIT IS NON-TRANSFERABLE

Direct Pay Permit
Not valid for purchases for resale.

1. Name of Seller: _____
2. Name of Buyer/Business: Union Pacific Railroad
3. Address of Buyer: 1400 Douglas St. Omaha NE 68179
Street City State Zip Code
4. Buyer's UBI/Account ID: 601 873 047
5. Effective Date: 01/01/2019 through 12/31/2022

This permit may NOT be used for the following purchases:

- a) Purchases for which a reseller permit may be used;
- b) Purchases of meals or beverages, and purchases of lodging and related services;
- c) Purchases of motor vehicles, trailers, boats, airplanes, and other property subject to requirements for title transactions by the department of licensing;
- d) Purchases of automobile towing services, and automobile parking and storage services;
- e) Purchases of amusement and recreation services;
- f) Purchases of abstract, title insurance, escrow services, and credit bureau services;
- g) Service charges associated with tickets to professional sporting events;
- h) Purchases of physical fitness services, tanning salon services, tattoo parlor services, steam bath services, turkish bath services, escort services, and dating services; or
- i) Purchases of telephone services.

- The Taxpayer agrees that all purchases made using a direct pay permit are required to be reported to the department as use tax. This is true even if the purchase is shipped out of state without actual first use in this state.
- The buyer acknowledges that this permit may only be used to purchase tangible personal property or retail services except as provided above. The buyer acknowledges that misuse of this permit subjects the buyer to possible revocation of this permit, in addition to the tax, interest, and any other penalties that may be imposed by law.

Name of person authorized by the buyer
to sign the Direct Pay Permit (please print): JO ELLEN K. STOCK - AVP - STATE & LOCAL TAX

Signature of authorized agent of the buyer: *Jo Ellen K Stock*

Date Signed: 01/10/2019

Seller must retain a copy. Please do not send to Department of Revenue.

Reference: Revised Code of Washington 82 32.087



WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8902
MADISON, WI 53708-8902

Contact Information:

2135 RIMROCK ROAD PO BOX 8902
MADISON, WI 53708-8902
ph: 608-266-2776
email: DORBusinessTax@wisconsin.gov
website: revenue.wi.gov

Letter ID L0069997280

UNION PACIFIC RAILROAD COMPANY
1400 DOUGLAS ST STOP 1650
OMAHA NE 68179-1001

Direct Pay
Permit Number: 008-0000320008-10

Effective Date: January 1, 2017

Wisconsin Sellers Permit or
Use Tax Registration Certificate
NUMBER: 456-0000320008-03

DIRECT PAY PERMIT
Section 77.52(17m) Wisconsin Statutes
(This permit is not transferrable)

This permit grants authority to make direct payment of Wisconsin state and county sales and use tax to the Wisconsin Department of Revenue in lieu of payment to retailers as of the Effective Date shown above.

The Department may revoke a Direct Pay Permit at any time for failure to comply with the conditions under which such authority was granted or for misuse of such authority, and in cases where the continued use of such permit is found by the Department of Revenue to be not in the best interest of the State of Wisconsin. In addition, the failure to timely report sales and use taxes by you because of issuing a Direct Pay Permit to a supplier will result in your being subject to penalties and interest.

A copy of this permit or statement that includes all of the above information must be provided to the retailer and retained by the retailer to show the sale was exempt from Wisconsin state and county sales and use tax.

Wisconsin Department of Revenue

Erin Egan
Director, Bureau of Tax Operations

State of Wyoming

Department of Revenue

Direct Pay Permit No: 27-0-00004 **Direct Pay Start Date:** 10-01-00 **SIC:** 4010

The purchaser shown below has registered with the Department of Revenue and has been authorized to accrue the sales tax imposed by the sales/use Tax Act of 1937, as amended, and to remit the tax directly to the Department rather than to the vendor from whom purchases are made. This authorization shall be valid and effective until cancelled or revoked and is not transferable.

Location: 1416 DODGE ST ROOM 738
 OMAHA NE 68179-



Issued To:

UNION PACIFIC RAILROAD COMPANY
UNION PACIFIC RAILROAD COMPANY
1416 DODGE ST ROOM 738
OMAHA NE 68179-

John B. Bunker
Director, Department Of Revenue

Issue Date: October 06, 2000 **Direct pay permit holders shall furnish each vendor with a copy of their direct pay permit**