CLIENT TAX ALERT

INVOICE PRESENTATION CHANGES

(7/1/2026)

As part of the sales tax changes affecting Marketing Services invoices issued on or after 9/10/2026, Harland Clarke is making several changes to client invoice presentation. This alert briefly describes the primary invoice presentation changes—including the new supplemental tax information page attached to the invoice. Refer to the sample invoice attached as part of reading this alert.

1. The content on the first page of the invoice remains the same as prior invoices—except the first page contains a footnote that provides the URL for the Harland Clarke Tax Help Desk. You can use that URL to speak directly to Harland Clarke's sales tax staff about any tax questions you may have.

2. The second and any subsequent pages represent the "supplemental tax information" applicable to the invoice. This page is entirely new. The supplemental information page is divided into two sections—Supplemental Tax Information and Additional Tax Details.

3. The **Supplemental Tax Information** section lists each of the states for which Harland Clarke has collected taxes as well as the type of tax and the amount of tax collected. A listing of states is required since Harland Clarke will begin collecting sales/use taxes on a multi-state, destination basis as of 9/10/2026.

    - If you purchase advertising direct mail, you may see each of the states included in your distribution—provided the destination state imposes tax on advertising direct mail. As such, you could see tax-collected amounts in several states as illustrated on the attached sample invoice. When a promotion is nationwide, you could see two pages listing the states for which Harland Clarke collected tax.

    - If you purchase transactional direct mail, you may see tax in one state or tax in multiple states—depending on the sourcing rules your bill-to state applies to transactional direct mail. Your bill-to state is the state identified in the "Customer" box at the top of the invoice. If the bill-to state is not your headquarters state, you can provide an alternative tax-only address to our Tax Department. This option is discussed in greater detail in Tax Policy Statement—Alternative Tax Headquarters Election as found at Tax Help Desk > KnowledgeBase > Tax Policies.

4. The **Additional Tax Details** section contains separately stated detail as required by certain states in order to minimize the tax that would otherwise apply if Harland Clarke did not provide this separate information. This information may be required when one of the billing items on page 1 of the invoice is a bundled charge. For Marketing Services, we have two common bundling scenarios. These scenarios are contract-specific and may not apply to you.

    - First, several different promotion-specific services could be bundled into a single charge if required by your contract. For example, a charge for "program management" could include promotion management, IT services, graphic services, and/or analytical services. If a state taxes

one of these services, all of the other services in the bundle would be taxed if the exempt services are not separately stated. The numeric value that appears in one or more of the columns in the Additional Tax Details section represents "separately stated values" embedded in the bundled charge. These values are a component of the selling price, not tax-collected amounts.

- Second, promotion-specific charges may be bundled with the charge for printed material into a single charge if required by your contract. For example, a promotion analytics charge could be embedded in the charge for printed material. If a states taxes direct mail material but exempts analytics, the charge for analytics would be taxed if not separately stated. The numeric value in the Additional Tax Details section represents the value of the exempt analytics, thereby reducing the tax otherwise applicable to the bundled charge. Again, this value is part of the selling price, not a tax-collected amount.

5. The Additional Tax Details section will identify the state(s) to which the separately stated values apply. The different columns indicate the type of bundled charge that is being separately stated. Next to each labeled column is another column which indicates whether the separately stated value is taxable or exempt in the identified state. Separately stated values that are exempt are identified with an "E," and taxable values are identified with a "T." Typically, the separately stated value is exempt.

For additional questions about the new invoice presentation or any questions about the taxability of specific products, please contact the Harland Clarke Tax Department via our Tax Help Desk. Clients can contact sales tax staff directly by using the URL to open a ticket. Harland Clarke tax personnel will strive to respond to your inquiry within two business days.

Harland Clarke Tax Help Desk

https://taxhelpdesk.harlandclarke.com

HARLAND CLARKE
A VERICAST BUSINESS

Invoice

ORIGINAL

Please return Remittance Copy with your payment.

Send Payment to Address
PO BOX 931898
ATLANTA, GA 31193

Billing Address

Client.
Accounts Payable
Contact Name
Street Address
City, State ZipCode

TR 000000000 BR FIRST

Information

Invoice No 8900550000 **Invoice Date** 09/10/2026

Payment Terms **Net Due within 45 days**

Notes: From 08/01/2026 To 08/30/2026

Customer Number 99999999

LINE	CODE	DESCRIPTION	QUANTITY	UNIT PRICE	UNIT OF MEASURE	AMOUNT
		Job :231556				
0001	800501	Creative Changes	2	180.00000	Each	360.00
0002	800502	Direct Mail Program Mngt	1	14,400.00000	Each	14,400.00
0003	800503	Direct Mail Production	6,139	0.25000	Each	1,534.75
0004	800504	Direct Mail Postage	6,139	0.82000	Each	5,033.98
0005	800505	Data Profiles	6,139	0.82000	Each	5,033.98
		Subtotal				26,362.71
		Sales Tax *				87.02

TOTAL AMOUNT DUE	**$26,449.73**

If you have any questions regarding this invoice, please contact your Billing Specialist at Marketingservicesbilling@harlandclarke.com. If you have questions about taxes, please contact https://taxhelpdesk.harlandclarke.com . Prices may vary from agreement if quantities are not met or if additional services provided. * Refer to supplemental tax pages attached for state-specific detail.

HARLAND CLARKE
A VERICAST BUSINESS

Invoice

ORIGINAL

Please return Remittance Copy with your payment.

Send Payment to Address
PO BOX 931898
ATLANTA, GA 31193

Customer

Client.
Accounts Payable
Contact Name
Street Address
City, State ZipCode

TR 00000000 BR FIRST

Information

Invoice No 8900550000 **Invoice Date** 09/10/2026

Customer Number 99999999

SUPPLEMENTAL TAX INFORMATION **Page 2 of 2**

LINE	CODE	DESCRIPTION	QUANTITY	UNIT PRICE	UNIT OF MEASURE	AMOUNT
		AZ Sales Tax	1		Each	5.84
		CO Sales Tax	1		Each	24.09
		FL Sales Tax	1		Each	29.92
		IA Sales Tax	1		Each	3.54
		IN Sales Tax	1		Each	6.90
		MN Sales Tax	1		Each	4.96
		NM Sales Tax	1		Each	7.21
		NV Sales Tax	1		Each	1.20
		UT Sales Tax	1		Each	0.67
		WA Sales Tax	1		Each	2.69
		Sales Tax Total				87.02

ADDITIONAL TAX DETAILS *

JURISDICTION	DATA		DELIVERY		PRINT		SERVICES		SW USAGE	
FL							14,400.00	(E)		

* Displayed amounts represent embedded components of a product's selling price, not tax-collected amounts. A "T" indicates the value is taxable in the jurisdiction, and an "E" indicates the value is exempt. These values are displayed to reduce the tax applicable to your purchase.