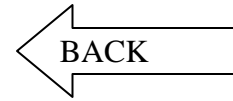


## Federal & State Tax Payments



### SPECIAL REQUIREMENTS FOR TAX PAYMENTS

The Company warrants and agrees as follows:

- That it has enrolled in the Electronic Federal Tax Payment System (EFTPS) and has selected the ACH Credit option, or with the applicable state taxing authority as required by the respective state.
- That all special requirements of the EFTPS system, or the state system have been met, including the generation of pre-notification entries before the first tax payment is sent.
- That if it is generating a federal tax payment, it will use the CCD format with a TXP addenda record as required.
- That any tax payments made will be subject to the terms or the Master Business Online Agreement and any Service Amendments included therein.