

Summary of Transaction Privilege Tax License and Reporting Requirements

1. Obtain transaction privilege tax license(s) from the Arizona Department of Revenue and City of Glendale
2. Report all business activity conducted at the Stadium as "MCB" for the Arizona Department of Revenue and indicate "Stadium" in special notice box for City of Glendale on respective TPT-1 and Privilege (Sales) and Use Tax forms
3. Sign and return to Global Spectrum the voluntary "Release of Information" form for activity transacted at the Stadium

CONTACT INFORMATION

Arizona Department of Revenue Contact Information

Website

<http://www.azdor.gov>

Phone (Taxpayer Information & Assistance (TIA) with re-funds, billings or filing returns)
602.255.2060, Phoenix
800.843.7196 (Toll-free from 520 or 928 area code)

Mailing Addresses

1600 W Monroe, Phoenix, AZ 85007
3191 N Washington, Chandler, AZ 85225
400 W Congress, Tucson, AZ 85701

City of Glendale, Arizona

Business License and Transaction Privilege Tax Department Contact Information

Website

<http://www.glendaleaz.com/finance/taxandlicense.cfm>

Phone

623.930.3190, local

Mailing Address

City of Glendale
Tax and License Department
5850 W Glendale Avenue
Glendale, AZ 85301

Global Spectrum

Release of Information Form Contact Information

Fax

623.433.7199 (attn: Finance Department)

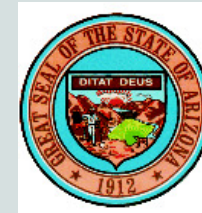
Mailing Address

Global Spectrum
Finance Department
1 Cardinals Drive
Glendale, AZ 85305

Transaction Privilege Tax License and Reporting Requirements for Events at the



University of Phoenix Stadium Glendale, Arizona



Transaction Privilege Tax License and Reporting Requirements — University of Phoenix Stadium, Glendale, AZ

Overview

The following information is designed to assist you in obtaining licenses and making payments of tax on transactions occurring at the **University of Phoenix Stadium**, Glendale, AZ. The information presented here is intended to be general in nature and is provided as a quick reference for your convenience. Any questions should be addressed to either the Arizona Department of Revenue or the City of Glendale (see contact information on the back of this brochure.)

Transaction Privilege Tax Requirements

All persons, including corporations and partnerships are subject to tax and licensing if they:

1. Sell merchandise, products or other tangible personal property
2. Solicit sales of tangible personal property for later delivery
3. Charge for participation in a game of skill; charge an admis-

sion fee for amusement activity such as rides or slides

4. Have income or receipts from entering into agreements to lease or rent tangible personal property or real property

Vendors may be liable for other state taxes including income and withholding taxes.

How to Report

Sales activity at the University of Phoenix Stadium must be reported using the Region Code of "MCB" on line 1 of the State Tax (TPT-1) form. This form is due to the State on the 20th of the month following your event and ensures that taxes earned at the Stadium stay with the Stadium.

Sales activity at the Stadium must be reported on the City of Glendale's Tax form by writing "Stadium" on the Special Notice box.

Release of Information Form

This form allows Global Spectrum, who manages the Stadium to be advised only of the amount reported on your TPT-1 form line coded "MCB." Please sign and fax/mail this form to 623-433-7199 at your earliest convenience any time before you file or leave it with your exhibitor coordinator.

Assistance

Contact information including website addresses for accessing forms and information is provided on the back of this brochure. Representatives from the Arizona Department of Revenue and the City of Glendale are available to assist you with your transaction privilege tax questions.