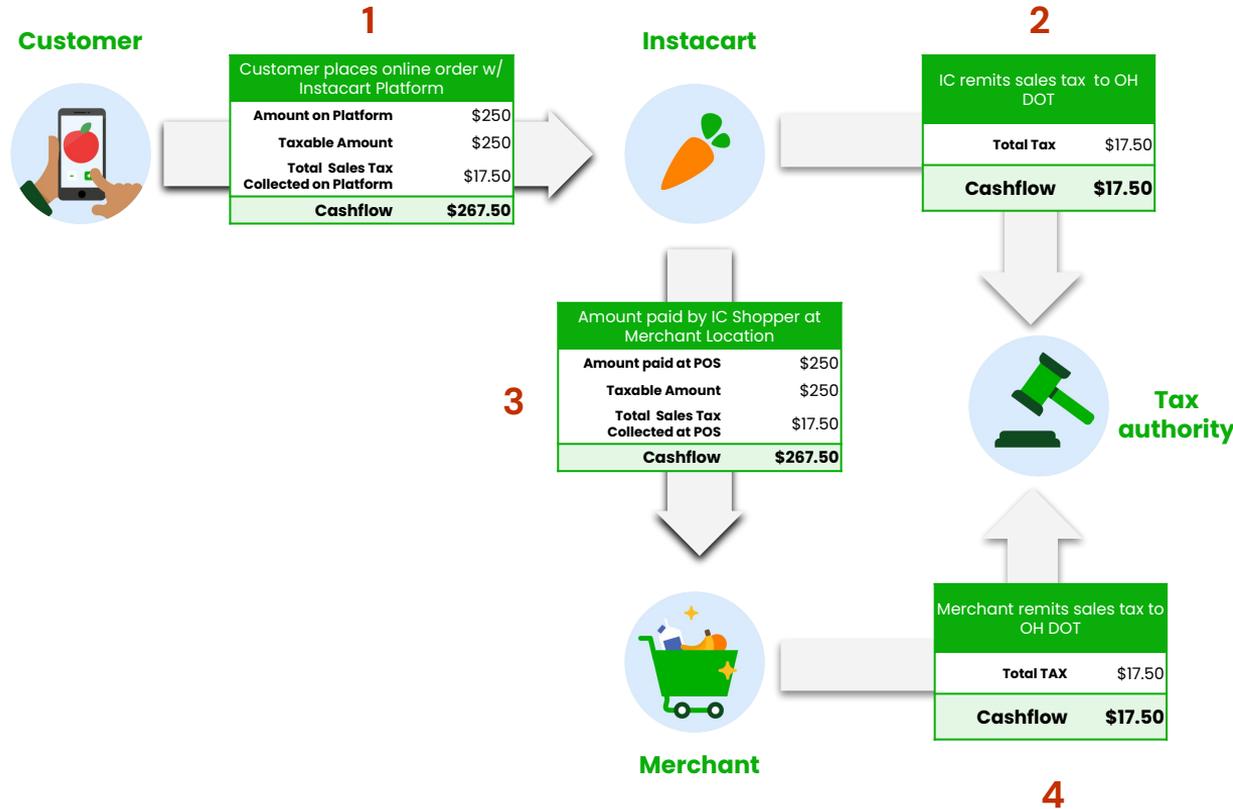


Example of Double Tax

- Customer places an order on the Instacart platform and purchases goods from specific Merchants. Customer pays for the goods, applicable sales tax, and Instacart customer fees through Instacart's platform.
- Instacart remits sales tax collected on the platform to OH DOT. This amount was paid by the Customer to Instacart.
- Instacart funds a prepaid credit card for the Shopper to use during the fulfillment of orders. The Shopper uses the prefunded card at the Merchant's POS, and pays for items at POS, including applicable sales tax. The Shopper then delivers the order to the Customer.
- Merchant remits sales tax collected at POS to OH DOT. This amount was paid by Instacart to the Merchant.



Footnotes:

- Cost of Products subtotal denotes value of goods sold on the platform, excluding taxes and fees.
- For illustrative purposes, it is assumed that the entire value of goods purchased on the platform are subject to Ohio sales tax.
- Total Ohio sales tax illustrates a 7% tax rate applied to Taxable Amount of goods
- For simplicity purposes, customer fees are not depicted within the illustration.
- The amount of tax collected at POS (paid by the IC shopper) does not impact the customer.