

GOODYEAR NORTH AMERICA TIRE PROCUREMENT INVOICING GUIDELINES

**THE FOLLOWING POLICY APPLIES TO NON RAW MATERIAL PURCHASES ONLY.
RAW MATERIAL SUPPLIERS ARE EXCLUDED.**

These guidelines apply to all purchases made by The Goodyear Tire and Rubber Co and its subsidiaries including Goodyear Canada Inc., herein referred to as Goodyear

1. All invoices must be received in Goodyear's Accounts Payable department within 6 months from the goods receipt or service date in order to be processed for payment. Goodyear will be under no obligation to pay invoices received after the 6 month time limit.
2. Failure by the supplier to submit invoices in accordance with these Invoicing Guidelines will 1) incur a \$50.00 (US/CAD) excess processing fee debit memo posted against the supplier's account and 2) A letter detailing the reason for the deduction will be mailed to the supplier along with a copy of the policy letter.
3. All EDI invoicing suppliers that send in paper copy invoices will incur a \$50.00 (US/CAD) manual processing fee debit memo applied against the supplier's account.
4. Any change to a purchase order must be approved by Goodyear and a new purchase order issued or change order completed prior to delivery of goods and/or services.
5. Invoices are to be sent to the address indicated on the purchase order, unless specifically instructed otherwise per the approved purchase order.
6. Invoices submitted for payment must include the following information unless specifically instructed otherwise per the approved purchase order:
 - A. **Goodyear purchase order number & Release Number if applicable** - It is the responsibility of the supplier to obtain an approved Goodyear purchase order **number** prior to the delivery of goods or services.
 - B. **Your company remit to address**
 - C. **Invoice number**
 - D. **Invoice date**
 - E. **Purchase order ship to address** - Where goods were shipped or services received.
 - F. **Purchase order payment terms** - Must be the same as purchase order.
 - G. **Purchase order item number**
 - H. **Quantity shipped** - Invoices submitted for a greater quantity than appears on the purchase order will not be paid.
 - I. **Purchase order item description** - Must match identification on the purchase order.
 - J. **Line item cost and unit of measure** - Invoice line item cost and unit of measure must **exactly** match the PO. *Example: 12 items ordered at \$1.00 per lb must be invoiced as 12 items at \$1.00 per lb. Invoices showing either 1) one dozen for \$12.00 or 2) 12 for \$12.00 would not match the purchase order.*
 - K. **Accessorial fees** - All accessorial fees for packing & handling, pallet charges or fuel surcharges, must be quoted in advance and included in the approved purchase order to be considered for payment.
 - L. **Freight charges** - Freight charges that appear on your invoice must be substantiated with a copy of the freight document. Freight charges including those paid by the supplier must be referenced on the invoice for QS tracking purposes.
7. Progress or partial payment invoices must follow the same instructions as listed above in addition to the following;
 - A. Invoice must clearly state that it is a progress or partial payment invoice.
 - B. When applicable, the appropriate percentage being invoiced must also be stated with the correct dollar amount that you are invoicing on each line item. This must be done for each line item that is being invoiced.

Shipping instructions for US and Canada based Plants

Failure to follow these corporate shipping instructions may result in Goodyear's refusal to pay any shipping costs invoiced to Goodyear by the supplier.

1. **Unit quantity** - Shipping documents must show the same unit quantity that appears in the quantity column of the purchase order.
2. **Goodyear purchase order number** - Goodyear approved purchase order number must be on all freight bills.
3. **Premium freight** - Supplier or subcontractor must obtain purchasing approval if any premium freight shall be used and at what cost.
4. **Freight Carrier Selection** - Consult the Purchase Order Instructions on supplier.goodyear.com