

Date of this notice: 04-04-2023

Employer Identification Number:  
92-3301273

Form: SS-4

Number of this notice: CP 575 A

For assistance you may call us at:  
1-800-829-4933

*He* LAST STOP COFFEE CO, LLC  
JENNIFER TOLLESON MBR  
277 N HULIN AVE  
TIGNALL, GA 30668

IF YOU WRITE, ATTACH THE  
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 92-3301273. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Taxpayers request an EIN for their business. Some taxpayers receive CP575 notices when another person has stolen their identity and are opening a business using their information. If you did **not** apply for this EIN, please contact us at the phone number or address listed on the top of this notice.

When filing tax documents, making payments, or replying to any related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following forms by the dates shown.

Form 941	07/31/2023
Form 940	01/31/2024
Form 1065	03/15/2024

If you have questions about the forms or the due dates shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification (corporation, partnership, etc.) based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2020-1, 2020-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

**IMPORTANT INFORMATION FOR S CORPORATION ELECTION:**

If you intend to elect to file your return as a small business corporation, an election to file a Form 1120-S, U.S. Income Tax Return for an S Corporation, must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 2553, *Election by a Small Business Corporation*.

A limited liability company (LLC) may file Form 8832, *Entity Classification Election*, and elect to be classified as an association taxable as a corporation. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553, *Election by a Small Business Corporation*. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832.

If you are required to deposit for employment taxes (Forms 941, 943, 940, 944, 945, CT-1, or 1042), excise taxes (Form 720), or income taxes (Form 1120), you will receive a Welcome Package shortly, which includes instructions for making your deposits electronically through the Electronic Federal Tax Payment System (EFTPS). A Personal Identification Number (PIN) for EFTPS will also be sent to you under separate cover. Please activate the PIN once you receive it, even if you have requested the services of a tax professional or representative. For more information about EFTPS, refer to Publication 966, *Electronic Choices to Pay All Your Federal Taxes*. If you need to make a deposit immediately, you will need to make arrangements with your Financial Institution to complete a wire transfer.

The IRS is committed to helping all taxpayers comply with their tax filing obligations. If you need help completing your returns or meeting your tax obligations, Authorized e-file Providers, such as Reporting Agents or other payroll service providers, are available to assist you. Visit [www.irs.gov/mefbusproviders](http://www.irs.gov/mefbusproviders) for a list of companies that offer IRS e-file for business products and services.

**IMPORTANT REMINDERS:**

- \* Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you. You may give a copy of this document to anyone asking for proof of your EIN.
- \* Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- \* Refer to this EIN on your tax-related correspondence and documents.
- \* Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is LAST. You will need to provide this information along with your EIN, if you file your returns electronically.

Safeguard your EIN by referring to Publication 4557, *Safeguarding Taxpayer Data: A Guide for Your Business*.

You can get any of the forms or publications mentioned in this letter by visiting our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter.

Thank you for your cooperation.

(IRS USE ONLY)

575A

04-04-2023 LAST B 9999999999 SS-4

Keep this part for your records.

CP 575 A (Rev. 7-2007)

Return this part with any correspondence  
so we may identify your account. Please  
correct any errors in your name or address.

CP 575 A

9999999999

Your Telephone Number Best Time to Call  
( ) -

DATE OF THIS NOTICE: 04-04-2023  
EMPLOYER IDENTIFICATION NUMBER: 92-3301273  
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE  
CINCINNATI OH 45999-0023  
|||

LAST STOP COFFEE CO LLC  
JENNIFER TOLLESON MBR  
277 N HULIN AVE  
TIGNALL, GA 30668

# STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

## CERTIFICATE OF ORGANIZATION

I, **Brad Raffensperger**, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that

**The Last Stop Coffee Co., LLC**  
a Domestic Limited Liability Company

has been duly organized under the laws of the State of Georgia on **03/27/2023** by the filing of articles of organization in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal in the City of Atlanta  
and the State of Georgia on **04/03/2023**.



*Brad Raffensperger*

Brad Raffensperger  
Secretary of State

**ARTICLES OF ORGANIZATION**

\*Electronically Filed\*  
Secretary of State  
Filing Date: 3/27/2023 12:26:29 PM

**BUSINESS INFORMATION**

**CONTROL NUMBER** 23073759  
**BUSINESS NAME** The Last Stop Coffee Co., LLC  
**BUSINESS TYPE** Domestic Limited Liability Company  
**EFFECTIVE DATE** 03/27/2023

**PRINCIPAL OFFICE ADDRESS**

**ADDRESS** 277N. Hulin Street, Tignall, GA, 30668, USA

**REGISTERED AGENT**

<b>NAME</b>	<b>ADDRESS</b>	<b>COUNTY</b>
Jennifer Tolleson	1877 Delhi Road, Tignall, GA, 30668, USA	Wilkes

**ORGANIZER(S)**

<b>NAME</b>	<b>TITLE</b>	<b>ADDRESS</b>
Patricia S Bryant	ORGANIZER	Suite 300, 8 N Oliver Street, Elberton, GA, 30635, USA

**OPTIONAL PROVISIONS**

N/A

**AUTHORIZER INFORMATION**

**AUTHORIZER SIGNATURE** Patricia S Bryant  
**AUTHORIZER TITLE** Organizer

OPERATING AGREEMENT  
OF  
THE LAST STOP COFFEE CO., LLC

THIS OPERATING AGREEMENT (the "Agreement") is made as of March 27, 2023, by and among THOMAS TOLLESON and JENNIFER TOLLESON (collectively referred to as the "Members" or individually as "Member").

THE SECURITIES OFFERED HEREBY HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "FEDERAL ACT"), THE GEORGIA SECURITIES ACT OF 1973, AS AMENDED (THE "GEORGIA ACT"), OR THE SECURITIES LAWS OF ANY STATE, AND ARE BEING OFFERED AND SOLD IN RELIANCE ON EXEMPTIONS FEDERAL ACT AND VARIOUS APPLICABLE STATE LAWS. IN ADDITION, THE TRANSFER OF THE SECURITIES IS SUBJECT TO THE RESTRICTIONS ON TRANSFER AND OTHER TERMS AND CONDITIONS SET FORTH IN THE OPERATING AGREEMENT. THESE SECURITIES MAY NOT BE OFFERED FOR SALE, PLEDGED, HYPOTHECATED, SOLD, ASSIGNED, OR TRANSFERRED EXCEPT IN COMPLIANCE WITH THE TERMS AND CONDITIONS OF THE OPERATING AGREEMENT. FURTHER, THESE SECURITIES MAY NOT BE OFFERED FOR SALE, PLEDGED, HYPOTHECATED, SOLD, ASSIGNED, OR TRANSFERRED UNLESS SUCH TRANSFER IS UNDER CIRCUMSTANCES WHICH, IN THE OPINION OF LEGAL COUNSEL ACCEPTABLE TO THE COMPANY, DO NOT REQUIRE THAT THE SECURITIES BE REGISTERED UNDER THE FEDERAL ACT OR ANY APPLICABLE STATE SECURITIES LAWS, OR SUCH TRANSFER IS PURSUANT TO AN EFFECTIVE REGISTRATIONS STATEMENT UNDER THE FEDERAL ACT OR ANY APPLICABLE STATE SECURITIES LAWS.

WHEREAS, the Member(s) desire(s) to form a limited liability company pursuant to the Georgia Limited Liability Company Act (the "Act"); and

WHEREAS, the Member(s) desire(s) to set forth their respective rights, duties, and responsibilities with respect to such limited liability company.

NOW, THEREFORE, for and in consideration of the mutual promises, obligations, and agreements contained in this Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Members, the Members, intending to be and being legally bound, do hereby agree as follows:

1. *Name of Company.* The name of the Company shall be THE LAST STOP COFFEE CO., LLC (the "Company").

2. *Principal Office, Registered Office, and Registered Agent.* The initial principal place of business of the Company in Georgia is 277 N. HULIN AVENUE, TIGNALL, WILKES COUNTY, GEORGIA 30668. The Company shall have such additional offices as the Members may designate from time to time.

The Company's initial registered agent is JENNIFER TOLLESON and the Company's initial registered office is 1877 DELHI ROAD, TIGNALL, WILKES COUNTY, GEORGIA 30668. The registered agent and the registered office may be changed from time to time by designations of the Members.

3. *Names and addresses of the members.* The names and addresses of the initial members are as follows:

THOMAS TOLLESON 1877 DELHI ROAD, TIGNALL, GEORGIA 30668  
JENNIFER TOLLESON 1877 DELHI ROAD, TIGNALL, GEORGIA 30668

4. *Term.* The term of the Company shall commence on MARCH 27, 2023 and shall continue until the first to occur of the following:

- (a) the election of the Members to dissolve the Company;
- (b) the sale by the Company of all of its assets, and the collection of all amounts derived from such sale, including all amounts payable to the Company under any promissory notes or other evidence of indebtedness derived by the Company from such sale; or
- (c) the death, withdrawal, removal, bankruptcy, insolvency or incompetency of a Member, or the occurrence of any other event which dissolves the Company pursuant to any provision of the Act, unless all of the remaining Members elect, within 90 days after such event, to continue the business of the Company as hereinafter provided.

5. *Purpose.* The purpose of the Company shall be for OPERATING A COFFEE SHOP and to do any other lawful act permitted of the Company under the Act.

6. *Capital; Percentage Interests.*

(a) *Initial Capital.* The initial capital contribution and percentage interest (“Percentage Interest”) of each Member is as follows:

<u>Member</u>	<u>Capital Contribution</u>	<u>Percentage Interest</u>
THOMAS TOLLESON		50%
JENNIFER TOLLESON		50%

(b) *Initial Bank Loan.* N/A.

(c) *Member Loans.* N/A.

(d) *Repayment of Loans.* N/A.

(e) *Additional Capital.* The Member(s) shall determine whether the Company requires additional capital in order to carry on its business. If the Member(s) unanimously determine such additional capital is required, such additional capital shall be contributed by the Member(s) pro rata and in proportion to their respective Percentage Interests in the Company. The Member(s) shall have no obligation to contribute or loan any capital whatsoever except as expressly provided in the Subsection 6(e).

(f) *No Third Party Beneficiaries.* The obligations of the Member(s) to contribute capital is solely for the benefit of the other Members and the Company, and no third party shall have the right to enforce such obligation.

(g) *Capital Accounts.* Separate capital accounts shall be maintained for each Member. Such capital accounts shall be maintained in accordance with applicable Internal Revenue Service Regulations.

(h) *Interest on and Return of Capital Contributions.* No Member shall be entitled to interest on, or to a return of, its capital contributions, except as specifically provided herein.

7. *Allocations or Profits and Losses.* All allocations of profits and losses for tax purposes shall be made to the Member(s) in accordance with their Percentage Interests.

8. *Distributions to Members.* Except as otherwise provided in Section 6 hereof, all distributions of cash or other property shall be made to the Member(s) in accordance with their Percentage Interest. Distributions shall be made only when approved by all of the Member(s). No Member has the right to demand or receive a distribution in any form other than cash. No distribution shall be made if prohibited by the solvency test of O.C.G.A. § 14-11-407 (GCA § 22-5735).

9. *Management.*

(a) *Operating Manager.* The business and affairs of the Company shall be managed by JENNIFER TOLLESON, the initial named Operating Manager. In the event the initial Operating Manager or any named or elected Operating Manager thereafter resigns, dies or otherwise becomes incapacitated in such a manner as to no longer be able to carry out his/her duties as Operating Manager, the remaining members shall meet and name a successor Operating Manager. Except as otherwise set forth herein, the Operating Manager shall have the power and authority to take action for and on behalf of the Company, and in its name, to carry out the purposes for which the Company was organized, it being expressly understood that, except as hereinafter provided, the actions of the Operating Manager shall in all events bind the Company.

(b) *Limitations on Authority.* No Operating Manager shall have the authority to undertake any of the following actions **unless** such Manager has first obtained the written consent of all the Members:

- (i) The creation of any mortgage, charge, or encumbrance on any asset of the Company other than any mortgage, lien, or encumbrance incurred in the ordinary course of business;
- (ii) The sale of all or substantially of the assets of the Company;
- (iii) The acquisition, financing, refinancing, or lease of any real property;
- (iv) The execution of any contract or loan agreement pursuant to which the company will make an aggregate investment exceeding \$ \_\_\_\_\_;
- (v) The admission of any new Members in the Company; and
- (vi) The undertaking, generally, to do any act which is in contravention of this Agreement or which would make it impossible to carry on the ordinary business of the Company;

(c) *Compensation to Members.* Unless unanimously agreed by the Members, no Member shall be entitled to nor receive any salary, fee, draw or other compensation for services rendered on behalf of the Company in his or its capacity as a Member.

10. *Liability; indemnification.* Each member shall have no liability to any other Member or to the company by virtue of any action taken by such Member in good faith and shall have liability only for acts of bad faith, gross negligence, or willful misconduct. The Company hereby covenants and agrees to indemnify and hold harmless each Member from any and all liability incurred by him or it in connection with the carrying out of its duties hereunder; provided that such Member shall not have acted in bad faith, have been grossly negligent, or have committed an act of willful misconduct; and provided further that any indemnity hereunder shall be provided out of and only to the extent of Company assets (excluding the obligation of the Members to contribute additional capital) and undistributed income therefrom, and the Members shall not have any personal liability on account thereof.

11. *Transferability of Interests.* No Member shall transfer, assign, pledge, or otherwise dispose of or encumber all or any portion of its interest in the Company without the prior written consent of all



the Members. If all of the other Members do not approve of the transfer, the transferee shall have no right to participate in the management of the business and affairs of the Company or to become a Member, however, the transferee shall be entitled to receive the share of profits, losses and Cash Flow or other compensation by way of income and the return of contributions to which the transferor otherwise would be entitled. Any permitted transferee of a membership interest in the Company must accept and agree in writing to be bound by all the terms and provisions of this Agreement and all amendments thereof.

12. *Admission of Members.* No additional members shall be admitted to the Company without the consent of all the Members.

13. *Banking.* All funds of the Company are to be deposited in a financial account in the name of the Company in such financial institution as may be approved by all the Members.

14. *Books and Records.* The Company shall keep at its principal office (i) a current list of the names and addresses of each Member; (ii) copies of records enabling a Member to determine the relative voting rights of the Members; (iii) a copy of the articles of organization and all amendments thereto; (iv) copies of the Company's federal, state, and local income tax returns, if any, for the three most recent years; (v) a copy of this Agreement and all amendments thereto; and (vi) copies of the Company's financial statements, if any, for the three most recent years. Each member may, upon reasonable request, inspect and copy any Company records during ordinary business hours at such Member's expense.

15. *Tax Matters Partner.* The Operating Manager(s) shall serve as Tax Matters Member in accordance with the applicable provisions of the Internal Revenue Code.

16. *Competing Activities.* Nothing in this Agreement shall be deemed to restrict in any way the freedom of any Member to conduct any business or activity whatsoever without any accountability to the Company or the Members even if such business or activity competes with the business of the Company.

17. *Continuation of Business in Lieu of Dissolution and Termination.* In lieu of dissolution and termination, the owners of a majority in interest of the remaining Members may elect to continue the business as provided in Section 4(d) hereof upon any of the following events and in the following manner:

(a) *Death or Incompetency of Member.* Upon the death of a Member or the determination by a court of competent jurisdiction that a Member is adjudicated incompetent, any and all of the remaining Members shall have the first option to purchase the interest of said Member at a price determined by a majority of the remaining Members. In the event this option is not exercised, then said Member's interest will become a part of said Member's estate ("transferee"), however, said transferee shall have no right to participate in the management of the business and affairs of the Company or to become a Member, however, the transferee shall be entitled to receive the share of profits, losses and Cash Flow or other compensation by way of income and the return of contributions to which the transferor otherwise would be entitled.

(b) *Withdrawal of Member.* In the event a Member elects to withdraw from the Company, any and all of the remaining Members shall have the first option to purchase the interest of the withdrawing Member. At the time of such withdrawal, the fair market value of said Member's interest will be determined by the following formula: FMV equals said Member's capital investment minus all income received by said Member. If FMV is negative, then said Member will receive zero. If FMV is greater than zero, then said Member will continue to receive said Member's allocated interest of any future income until such time as said Member receives a sum equal to FMV. However, in not event is said

Member guaranteed to receive said amount.

(c) *Bankruptcy and Removal.* In the event any Member makes an assignment for the benefit of credits; files bankruptcy, reorganization, dissolution, liquidation or any similar relief; or is removed for good cause from the Company, said Member will immediately resign and release any and all said Member's interest in the Company without further compensation.

18. *Dissolution and Termination.* Upon the occurrence of any of the terminating events set forth in Section 4 thereof, the Company shall be dissolved, the Members shall convert the Company's assets into cash, and all such cash shall be applied and distributed in the following manner and in the following order of priority:

(a) to the payment of the debts and liabilities of the Company and to the expenses of liquidation in the order of priority as provided by law; then

(b) to the establishment of, or addition to, any reserves deemed necessary by the Members, for any contingent or unforeseen liabilities or obligations of the Company; provided, however, that any such reserves established hereunder shall be held in escrow for the purpose of paying any such contingent or unforeseen liabilities or obligations and, at the expiration of such period as the Members deem advisable, of distributing the balance of such reserves in the manner provided hereinafter in this Section; then

(c) to the repayment of any liabilities or debts other than capital accounts of the Company to any of the Members; and then

(d) to the Members in accordance with their Percentage Interests. A reasonable time shall be allowed for the orderly liquidation of the Company's assets above in order to minimize the losses normally attendant upon such a liquidation. The Company shall be terminated when all of its assets have been converted into cash, all promissory notes or other evidences of indebtedness derived by the Company from such conversion of its assets or other wise have been collected or other wise converted into cash, and all such cash has been applied and distributed in accordance with the provisions of this Section. The establishment of any reserves in accordance herewith shall not have the effect of extending the term of the Company, but any such reserves shall be distributed in the manner herein provided upon expiration of the period of such reserve. Upon the termination the Company, a certificate of termination shall be executed by the Members and filed with the Secretary of State of Georgia.

19. *Reconstitution and Continuation after Dissolution.* If the Company is dissolved, the owners of a majority in interest of the remaining Members may elect to reconstitute and continue the Company as a successor Company upon the same conditions as are set forth in this Agreement. Any such election to continue the Company will not result in the creation of a new Company among the remaining Members, nor will such election require the amendment of this Agreement or the execution of an amended Agreement.

20. *Waiver of Right of Partition.* Each of the Members does hereby agree to and does hereby waive any right it might have to cause any of the assets of the Company to be partitioned among the Members or to file any complaint or to institute any proceeding at law or in equity to cause such partition.

21. *Investment Intent.* Each member hereby represents, warrants, and acknowledges that:

(a) The Member is acquiring an interest in the Company solely for the Member's own account for investment purposes and not with a view or interest of participating or indirectly, in the resale or distribution of all or any part thereof;

(b) The Member's interest in the Company is to be issued and sold to the Member without registration and in reliance upon certain exemptions under the Federal Act, the Georgia Act, and other applicable state securities law;

(c) The Member has received copies of this Agreement and has had an opportunity to review it or

have it reviewed by the Member's representative;

(d) The Member's investment in the Company has a high degree of risk, and the Member has the net worth to sustain such risk; and

(e) The Member will make no transfer or assignment of the member's interest in the Company except in compliance with the Federal Act, the Georgia Act and other applicable securities laws.

22. *Miscellaneous.*

(a) *Notices.* Any notice, election, or other communication provided for or required by this Agreement shall be in writing and shall be deemed to have been received when delivered by hand or on the third calendar day following its deposit in the United States Mail, certified or registered, return receipt requested, postage prepaid, properly addressed to the person to whom such notice is intended to be given at such address as such person may have previously furnished in writing to the Company or at such person's last known address.

(b) *Modifications.* No change or modification of this Agreement shall be valid or binding upon the Members, nor shall any waiver of any term or condition in the future, unless such change or modification or waiver shall be in writing and signed by all the Members.

(c) *Binding Effect.* This Agreement shall inure to the benefit of, and shall be binding upon, the Members, their legal representatives, transferees, heirs, successors, and assigns.

(d) *Construction.* This Agreement shall be interpreted and construed in accordance with the laws of the State of Georgia. The titles of the Sections herein have been inserted as a matter of convenience of reference only and shall not control or affect the meaning or construction of any of the terms and provisions hereof.

(e) *Pronouns.* All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine, neuter, singular or plural, as the identity of the person or entity may require.

(f) *Entire Agreement.* This instrument contains all of the understandings and agreements of whatever kind and nature existing between the parties hereto this Agreement and the rights, interests, understandings, agreements and obligations of the respective parties pertaining to the continuing operations of the Company.

(g) *Severability.* Each provision of this Agreement shall be considered severable, and if for any reason any provision or provision herein are determined to be invalid, unenforceable, or illegal under any existing or future law, such invalidity, unenforceability, or illegality shall not impair the operation of or affect those portions of this Agreement which are valid, enforceable, and legal.

IN WITNESS WHEREOF, this Operating Agreement has been executed as of the date first set forth above.

MEMBER(S):

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THOMAS TOLLESON

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JENNIFER TOLLESON