SALES AND USE TAX
CERTIFICATE OF EXEMPT STATUS (CES)
(Governmental, Religious, Charitable, Scientific or Educational Organization)

Sales to the below named organization are exempt from Wisconsin sales or use tax under sec. 77.54(1) and (9a), Wis. Stats.

This certificate is valid until revoked by the Wisconsin Department of Revenue.

UNIVERSITY OF IOWA
1 ELLIOTT DR
IOWA CITY IA 52242

CES NUMBER
ES 35560
DATE ISSUED
04/24/1991

IMPORTANT:
Sales to your organization are taxable unless you furnish your supplier with the CES number shown above.

Sales by your organization may be subject to tax. If your organization makes taxable sales, it must obtain a seller's permit and remit sales tax to the Department of Revenue.

Questions: Contact the Department of Revenue by telephone at our above number, FAX (608) 267-1630, E-mail sales10@dor.state.wi.us, or at our Website www.dor.state.wi.us.