

COMMONWEALTH OF KENTUCKY
FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
FRANKFORT
40620

October 2, 2006

UNIVERSITY OF IOWA
ATTN: MARY CROSS
120 JESSUP HALL
IOWA CITY IA 52242

LOCATION ADDRESS:

120 JESSUP HALL
IOWA CITY IA 52242-

PURCHASE EXEMPTION NUMBER: OA143312

EFFECTIVE DATE: 10/02/2006

Dear Sir or Madam:

Your Application for Purchase Exemption -- Sales and Use Tax has been reviewed.


The Commonwealth of Kentucky grants an exemption from Kentucky sales and use tax for any out-of-state government agency, organization, or institution which is exempt from state sales tax in its state of residence.

Therefore, having reviewed your application and appropriate supporting documentation, the Department of Revenue has approved your application for sales and use tax exemption in Kentucky.

Please be aware all purchases must be made directly by your exempt organization and that individual members of your organization cannot be invoiced individually or pay individually while using the organization's exempt status in this state. The Out-Of-State Exemption Certificate, Revenue Form 51A127, must be provided to sellers to substantiate the exempt status of each purchase in this state.

Purchases derived from lodgings, meals, materials, and equipment are all eligible for the above exemption. However, this authorization does not exempt your agency/organization from motor vehicle usage tax when purchasing a vehicle or u-drive-it tax when renting a motor vehicle.

If you require additional information or assistance, please write: Department of Revenue, Division of Sales and Use Tax, Station 67, PO Box 181, Frankfort, KY 40602-0181. Phone 502-564-5170.



Juanita Noel, Supervisor
Certification Section

Important—Not valid
unless completed.

OUT-OF-STATE EXEMPTION CERTIFICATE

Check Applicable Block
Blanket
Single Purchase

I hereby certify that _____

Name of Agency or Institution

Address

is an out-of-state agency, organization or institution exempt in its state of residence from sales and use tax and that the tangible personal property or services to be purchased from:

Name of Vendor

Address

will be used solely for the exempt purpose.

Description of property or services to be purchased: _____

In the event that the property or services purchased are not used for the exempt purpose, it is understood that I am required to pay the tax measured by the purchase price.

It is also understood that the information contained herein can be provided to the state of residence. Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Authorized Signature

Title

Exemption or ID Number

Date

CAUTION TO SELLER: This certificate can be used only for sales to agencies, organizations or institutions which, as an entity, are exempt from sales and use taxes in their state of residence. It cannot be used to claim exemption for specific types of property which may be exempt in the purchaser's state of residence.

REVENUE CABINET
Frankfort, Kentucky 40620
51A127 (6-88)