

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

WWW.WINDOW.STATE.TX.US



February 2, 2009

Mr. Terry Johnson
Controller
University of Iowa
4 Jessup Hall
Iowa City, Iowa 52242-1302

Dear Mr. Johnson:

Effective Dec. 1, 1995, University of Iowa is exempt from Texas **sales and use tax** as an educational out-of-state organization. The exemption does not extend to hotel occupancy tax.

The organization has a Texas sales and use tax permit, and the Texas taxpayer number assigned to the organization is 14260048138. Please reference this number in correspondence with us. Exempt organizations must collect taxes on most of their sales. Please give our Tax Assistance Section a call at (800) 252-5555 if you have questions about your sales tax responsibilities.

The sales tax exemption extends to goods and services purchased for use by your organization. The exemption does not apply if the purchase is for the personal benefit of an individual or private party, or is not related to the organization's exempt purpose. For more information, please see our publication # 96-122, *Exempt Organizations – Sales and Purchases*.

The enclosed exemption certificate can be issued instead of paying tax when buying taxable items necessary to the exempt purpose of the organization. Make as many copies of the exemption certificate as you need. The exemption certificate does not need a taxpayer number to be valid, but you may provide your taxpayer number if the seller requests it.

Our goal is to provide you with prompt, professional service. Please take a moment to complete our survey online at <http://aixtcp.cpa.state.tx.us/surveys/tpsuvr2/index.html>.

If you have any questions, write to us at exempt.orgs@cpa.state.tx.us or P. O. Box 13528, Austin, Texas 78711-3528, or call us toll-free at (800) 531-5441, ext. 66922. The fax number is (512) 475-5862. Also, our publications and other helpful information are online at <http://www.window.state.tx.us/taxinfo/exempt>.

Sincerely,

A handwritten signature in cursive script that reads "WynNelle Leeth".

WynNelle Leeth
Exempt Organizations Section

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____


Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

 Purchaser	Title	Date
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do **not** send the completed certificate to the Comptroller of Public Accounts.