

UNIVERSITY OF MINNESOTA

Twin Cities Campus

University Tax Management Office

2221 University Ave SE
Suite 100, Campus Code 2715
Minneapolis, MN 55414

Office: 612-624-1053

Fax: 612-626-1886

Web: <http://tax.umn.edu>

Email: TaxHelp@umn.edu

Attn: University of Minnesota Departments

Re: Exempt Purchases in Florida

Please read the following instructions and explanations carefully:

In order to claim an exemption in Florida, a Consumer's Certificate of Exemption (DR-14)* as attached, must **be presented** to the seller. Also, please read and understand the "Important Information for Exempt Organizations" section on the exemption certificate.

In addition, payment for the item or service **must be** made using the University Procurement Card (PCard) or a University Check. If payment is made using a personal credit card or check, you will have to pay sales tax on the item, even if later you will be reimbursed by the University. Florida **does not exclude** items from our exempt status, so if you follow all the instructions above, sales tax on all your purchases should be exempt in Florida.

If you have any questions or concerns regarding Florida sales tax exemptions, please feel free to reach us at 612-624-1053 or email us at TaxHelp@umn.edu.

Sincerely,

University Tax Management Office



Consumer's Certificate of Exemption

DR-14
R. 04/11

Issued Pursuant to Chapter 212, Florida Statutes

85-8012542658C-2	04/30/2013	04/30/2018	SCHOOL-COLLEGE-UNIV
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

UNIVERSITY OF MINNESOTA
2221 UNIVERSITY AVE SE STE 100
MINNEAPOLIS MN 55414-3074

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 04/11

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select "Registration of Taxes," then "Registration Information," and finally "Exemption Certificates and Nonprofit Entities." The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.