

**Attn: University of Minnesota Departments**

**Re: Exempt purchases in Kentucky**

**Please read** the following instructions and explanations carefully:

In order to claim an exemption in Kentucky, a **completed** Kentucky Out-of-State Purchase Exemption Certificate (51A127) as attached must be presented to the sellers. Please choose between single or blanket purchase (if this is a one-time purchase, check the "Single Purchase" box; if you expect to make additional purchases in the future, check the "Blanket" box) **AND** fill in the vendor and purchase information to fully complete the form.

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.

Indiana **excludes** motor vehicle usage tax from our exempt status, so the University must pay tax when you purchase or rent a motor vehicle.

If you have any questions or concerns regarding Kentucky sales tax exemptions, please feel free to reach us at 612-624-1053 or email at [TaxHelp@umn.edu](mailto:TaxHelp@umn.edu).

Sincerely,

The University Tax Management Office

UMN Department: please choose between single or blanket purchase AND fill in vendor and purchase information to fully complete this form.

This certificate does not exempt motor vehicle usage tax.

**Important—Not valid unless completed.**

### OUT-OF-STATE PURCHASE EXEMPTION CERTIFICATE

Check Applicable Block  
Blanket   
Single Purchase

I hereby certify that The Regents of the University of Minnesota  
C/O The University Tax Management Office, 2221 University Ave, SE, Suite #100, Minneapolis, MN 55414  
Name of Agency or Institution  
Address

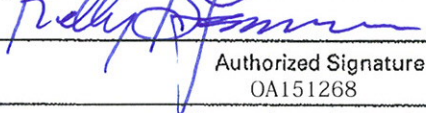
is an out-of-state agency, organization or institution exempt in its state of residence from sales and use tax and that the tangible personal property, digital property, or services to be purchased from:

Name of Vendor

will be used solely for the exempt purpose. Address  
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  
OA151268  
Exemption or ID Number

Tax Director  
Title  
05/03/2013  
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. Sellers may not accept this certificate in lieu of a Resale Certificate, Multijurisdictional Certificate or Direct Pay Authorization.

51A127 (12-09)  
**DEPARTMENT OF REVENUE**  
Frankfort, Kentucky 40620