

Attn: University of Minnesota Departments

Re: Exempt purchases in Maine

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

In order to claim an exemption in Maine, a **completed** Maine Permanent Exemption Certificate, as attached, must be presented to the sellers. Please fill in the Seller's Information and a Description of Purchase to fully complete the form. Also, it is important that you read and understand the "Exemption Certificate Instructions" 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.

Maine **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 Maine.

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

Sincerely,

The University Tax Management Office



Maine Revenue Services
Augusta, Maine

PERMANENT EXEMPTION CERTIFICATE

This Exemption Certificate
is issued under the provisions of Title 36, Part 3 MRSA

THE UNIVERSITY OF MINNESOTA
2221 UNIVERSITY AVE SE
MINNEAPOLIS, MN 55414-3063

Registration Number : E82278
Date Effective: July 1, 2010
Date Issued: February 1, 2011

ACTING EXECUTIVE DIRECTOR
Thomas D. Deard

Form ST-2
5096436110131

This certifies that the organization named above is a school, and is therefore entitled to purchase tangible personal property or taxable services that will be used exclusively by the organization for the purposes for which it is organized without payment of the Maine sales or use tax.

Note to the Organization: This certificate is not to be used in activities that are mainly commercial enterprises including, but not limited to, purchases of items which will be resold by the organization. A copy of this certificate with the certification completed below, must be provided to your vendors in order to purchase goods exempt from tax. It is only necessary to provide one copy to the vendor. Subsequent purchases should indicate that the purchase is exempt from tax. In order to be exempt, the sale must be billed directly to and paid for directly by the organization named on the exemption certificate. **This certificate cannot be used for purchases when payments are made with cash, personal checks, or personal credit cards.**

Note to the Vendor: This certificate must be taken in good faith from the taxpayer named above. Your good faith may be questioned if you have knowledge of facts which give rise to a reasonable inference that the purchaser is not the holder of the exemption certificate or that the merchandise is not to be used exclusively by the organization. This certificate is valid only if the following certification is completed.

PERMANENT EXEMPTION CERTIFICATE

I HEREBY CERTIFY: That the above exemption certificate is valid, that the tangible personal property described herein which I shall purchase from _____ will be used exclusively by the organization named above for purposes for which it is organized.

Description of property to be purchased:

UMN department:
Please fill in the Seller's
Information and Description of
Property to fully complete the form

Thomas D. Deard
Authorized Signature

2-7-2011

Date