

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 Missouri

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

In order to claim an exemption in Missouri, a copy of the letter from the State of Missouri as attached **must be** presented to the seller. Please read and understand the content of the exemption letter.

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.

Missouri **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 Missouri.

If you have any questions or concerns regarding Missouri 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

State of Missouri

LIMITED EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES (Higher Education)

Issued to:

Missouri Tax I.D.: 19746661

UNIVERSITY OF MINNESOTA
2221 UNIVERSTY AVE SE 111
MINNEAPOLIS MN 55414

Effective Date: 02/22/2007

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(20), RSMo. This letter is issued as documentation of the exempt status of your organization. The organization above must adhere to the requirements of this exempt status.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your organization are not subject to sales or use tax if conducted within your organization's exempt functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- A contractor may purchase and pay for construction materials exempt from sales tax when fulfilling a contract with your organization only if your organization issues a project exemption certificate and the contractor makes purchases in compliance with the provisions of Section 144.062 RSMo.
- Sales by your organization are subject to all applicable state and local sales taxes. If you engage in the business of selling tangible personal property or taxable services at retail, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Bureau, P.O. Box 358, Jefferson City, Missouri 65105-0358, Email salesuse@dor.mo.gov, or call 573-751-2836.