

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 North Dakota

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

In order to claim an exemption in North Dakota, a copy of the North Dakota Certificate of Exempt Status – Exempt Organization letter, as attached, must be presented to the sellers.

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.

North Dakota **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 North Dakota.

If you have any questions or concerns regarding North Dakota 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 NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

State of North Dakota
Certificate of Exempt Status - Exempt Organization

Under the provisions of North Dakota Century Code § 57-39.2-04, the organization whose name appears below is certified to be exempt from sales taxes applicable to purchases, rentals and leases of tangible personal property to be used solely and exclusively in the performance of functions by that organization.

Regents of the University of Minnesota
C/O University Tax Management Office
2221 University Avenue SE, Suite 111
Minneapolis, MN 55414-3074

Certificate Number: **E-5633**

Date Issued: **12/15/2010**

Cory Fong
Tax Commissioner

A handwritten signature in cursive script that reads "Blane D. Braunberger".

Blane D. Braunberger, Supervisor
Sales & Use Tax Compliance Section