

## FLORIDA CERTIFICATE OF EXEMPTION (DR-14)

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*\*\*\*For internal Indiana University use only\*\*\**

**NOTE:** According to Florida section 212.08(7), Florida Statutes (F.S.), Indiana University is authorized to make purchases and leases for its exclusive use without paying sales tax. The University must issue the attached certificate to vendors when purchasing tangible personal property or taxable services to qualify for the exemption.

- Indiana University must be the direct purchaser and payer of record. Purchases must be made in the following manner:
  - Are directly invoiced and charged to Indiana University, and
  - Are directly paid by Indiana University via
    - check,
    - credit card
- All purchases made using Form DR-14 must benefit the University only. The form may not be used for the benefit of any officer, member, or employee of Indiana University.
- The purchases must be made for use in carrying on the work of the organization and directly related to the University's exempt purpose.

### **INSTRUCTIONS:**

- Provide a copy of the Florida Consumer's Certificate of Exemption to vendors



## Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14  
R. 01/18

85-8012590884C-8	03/31/2023	03/31/2028	SCHOOL-COLLEGE-UNIV
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

INDIANA UNIVERSITY  
400 E 7TH ST RM 501  
BLOOMINGTON IN 47405-3004

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. 01/18

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 about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.