## ILLINOIS SALES TAX EXEMPTION CERTIFICATE (STS-49)

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

**NOTE:** According to Illinois, Section 130.120, Indiana University is authorized to purchase merchandise and services 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 STS-49 must benefit the University only. The letter may not be used for the benefit of any officer, member, or employee of Indiana University.
- The purchases must be directly related to the University's exempt educational purpose.
- The exemption identification number ("E" number) listed on the letter from the Illinois Department of Revenue qualifies Indiana University as tax-exempt on purchases of tangible personal property and prepaid wireless services.

## **INSTRUCTIONS:**

• Provide a copy of the attached exemption letter to the vendor when making an exempt purchase.

## Verify that all of your Illinois Sales Tax Exemption Certificate information is correct

If not, contact us immediately.

 $\checkmark$ 

**Do not discard** - your Illinois Sales Tax Exemption Certificate is an important tax document that authorizes you to purchase tangible personal property for use or consumption tax-free.

