

KENTUCKY SALES & USE TAX EXEMPTION CERTIFICATE (51A127)

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

NOTE: According to Kentucky Revised Statutes, Title XI Revenue and Taxation, Sec. 139.470(10), Indiana University is exempt from Kentucky Sales and Use Tax. The University must provide the completed copy of the out-of-state exemption certificate Form 51A127 to retailers when purchasing lodgings, meals, materials, and equipment to qualify for exemption from Kentucky sales and use taxes.

- Purchases are paid for with University funds in the following manner:
 - Are directly invoiced and charged to Indiana University, and
 - Are directly paid by Indiana University via
 - check,
 - credit card
- The exemption certificate may be used only to purchase items that will be used exclusively by Indiana University for the exempt purposes for which it is organized.
- It may not be used by members or employees of the University to purchase items for their own use.

INSTRUCTIONS: Fill out sections:

- Name of the Vendor
- Address of Vendor
- Description of property or services to be purchased
- Provide completed certificate to vendor

