

## TEXAS SALES AND USE TAX CERTIFICATE OF EXEMPTION

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

**NOTE:** According to TX Code Sec. 151.310 and 171.063, Indiana University does not have to pay sales and use tax when buying, leasing or renting taxable items that are necessary to the institutions exempt function. In order to claim an exemption, a properly completed exemption certificate (attached) must be presented at the time of purchase in lieu of paying tax to the TX retailer.

Indiana University may purchase taxable goods and services without paying Texas sales and use tax if the following requirements are met:

1. Items purchased tax free by the University cannot be used for the personal benefit of an individual or other private party
2. An employee of Indiana University cannot claim an exemption when buying taxable items of a personal nature, even if the University gives an allowance or reimbursement for such items
3. **No exemption applies for the Hotel Occupancy Tax or motor vehicle rentals**

### **INSTRUCTIONS:**

1. Fill out all sections highlighted in blue including:
  - a. Enter seller's name on line provided
  - b. Enter seller's address
  - c. Enter description of items to be purchased
2. Provide completed exemption certificate to seller

## TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency <b>Indiana University</b>	
Address (Street & number, P.O. Box or Route number) <b>400 E 7th Street, Poplars Room 501</b>	Phone (Area code and number) <b>(812) 855-0142</b>
City, State, ZIP code <b>Bloomington, IN 47405</b>	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: \_\_\_\_\_

Street address: \_\_\_\_\_ City, State, ZIP code: \_\_\_\_\_

Description of items to be purchased or on the attached order or invoice:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Purchaser claims this exemption for the following reason:


\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

*I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.*

Purchaser <b>sign here</b> 	Title Associate V.P. for Procurement	Date 3/20/2019
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

**THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.**

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.