MAINE SALES/USE TAX EXEMPTION CERTIFICATE

For internal Indiana University use only

NOTE: According to Title 36 MRSA Section 1760, Indiana University is exempt from Maine Sales and Use Tax provided we hold a Sales/Use Tax Exemption Certificate issued by Maine Revenue Services. The University must issue this certificate to retailers when purchasing tangible personal property or taxable services to qualify for exemption from Maine sales and use taxes.

- Purchases are paid for with University funds in the following manner:
 - o Are directly invoiced and charged to Indiana University, and
 - o 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.
- It may not be used to purchase items for resale by the University.
- The University may not authorize an affiliated organization or contractor to use its exemption
 certificate (although a contractor engaged in a contract with an exempt organization may
 purchase tangible personal property that will be physically incorporated in and become a
 permanent part of real property belonging to the exempt organization without payment of tax
 by using the "Contractor's Exempt Purchase Certificate")
- The exemption certificate may not be used to purchase items for use by the University in activities that are mainly commercial enterprises.
- If you make recurring exempt purchases from the same seller, you are not expected to provide an exemption certificate for each transaction.

INSTRUCTIONS: Fill out all sections highlighted in blue including:

- Name of the Vendor
- Description of property to be purchased



Maine Revenue Services Augusta, Maine

PERMANENT EXEMPTION CERTIFICATE

This Exemption Certificate is issued under the provisions of Title 36, Part 3 MRSA

INDIANA UNIVERSITY 400 EAST 7TH ST, POPLARS BLDG BLOOMINGTON, IL 47405 Registration Number: E82542

Date Effective: August 1, 2012 Date Issued: September 16, 2012

Form ST-2 4005040120914

This certifies that the organization named above is a school, and is therefore entitled to purchase tangible personal property or taxable services that will be used exclusively by the organization for the purposes for which it is organized without payment of the Maine sales or use tax.

Note to the Organization: This certificate is not to be used in activities that are mainly commercial enterprises including, but not limited to, purchases of items which will be resold by the organization. A copy of this certificate with the certification completed below, must be provided to your vendors in order to purchase goods exempt from tax. It is only necessary to provide one copy to the vendor. Subsequent purchases should indicate that the purchase is exempt from tax. In order to be exempt, the sale must be billed directly to and paid for directly by the organization named on the exemption certificate. This certificate cannot be used for purchases when payments are made with cash, personal checks, or personal credit cards.

Note to the Vendor: This certificate must be taken in good faith from the taxpayer named above. Your good faith may be questioned if you have knowledge of facts which give rise to a reasonable inference that the purchaser is not the holder of the exemption certificate or that the merchandise is not to be used exclusively by the organization. This certificate is valid only if the following certification is completed.

PERMANENT EXEMPTION CERTIFICATE I HEREBY CERTIFY: That the above exemption certificate is valid, that the tangible personal property described herein which I shall purchase from ______ will be used exclusively by the organization named above for purposes for which it is organized. Description of property to be purchased: Authorized Signature

Page 1 of 1 N0015611