

State/Address	University Exempt Status	Certificate # and Expiration Date	Comments
<b>Alabama</b>			
Department of Revenue P O Box 327490 Montgomery, AL 36132-4790 (334) 242-1490 <a href="http://www.ador.state.al.us/salestax/index.html">http://www.ador.state.al.us/salestax/index.html</a>	Non-exempt	N/A	Requires special act of legislation to obtain exemption
<b>Alaska</b>			
Department of Revenue P O Box 110400 Juneau, AK 99811-0400 (907) 465-2372 <a href="http://www.revenue.state.ak.us/ea/forms/index.htm#sales">http://www.revenue.state.ak.us/ea/forms/index.htm#sales</a>	No state sales tax	N/A	Cities may have such taxes -- contact directly for exemption information  Anchorage: (907) 343-6681
<b>Arizona</b>			
Department of Revenue P O Box 29062 Phoenix, AZ 85038-9062 (602) 542-4656 <a href="http://www.revenue.state.az.us/proc/tpp93-4.htm">http://www.revenue.state.az.us/proc/tpp93-4.htm</a>	Non-exempt	N/A	AZ 501(c)(3)s can register with state to be exempt from state income tax and can avoid having to pay and collect tax on items purchased for resale (T-shirts, etc) Transaction Privilege Tax
<b>Arkansas</b>			
Department of Finance and Adm Sales & Use Tax Section P O Box 1272 Little Rock, AR 72203-1272 (501) 682-7104 then 0 <a href="http://www.state.ar.us/dfa/taxes/salestax/index.html">http://www.state.ar.us/dfa/taxes/salestax/index.html</a>	Non-exempt	N/A	
<b>California</b>			
State Board of Equalization P O Box 942879 Sacramento, CA 94279-0001 (916) 322-2010 then 1/0 <a href="http://www.ftb.ca.gov/geninfo/b&amp;c/faq/709.htm">http://www.ftb.ca.gov/geninfo/b&amp;c/faq/709.htm</a>	Non-exempt	N/A	To be exempt from tax, file Form FTB 3500, Exempt Application and receive exempt status notification from Franchise Tax Board
<b>Colorado</b>			
Department of Revenue State Capitol Annex 1375 Sherman Street Denver, CO 80261 (303) 232-2416, then 8 <a href="http://www.state.co.us/gov_dir/revenue_dir/fyi/html/sales02.html">http://www.state.co.us/gov_dir/revenue_dir/fyi/html/sales02.html</a>	<b>Exempt</b> on all purchases	N/A	University need only support them our IN form -- no registration required  Alumni Clubs must acquire sales tax ID and collect tax if they perform any sales in CO
<b>Connecticut</b>			
Department of Revenue Service: 25 Sigourney Street Hartford, CT 06106 (860) 297-5960, then 0 <a href="http://www.state.ct.us/drs/forms/sutgenin.html">http://www.state.ct.us/drs/forms/sutgenin.html</a>	<b>Exempt</b> on all purchases See Comment re: meals and lodging	#E9698 8/22/98	CT has nullified the automatic exemption for meals and lodging. Bulletin 34A must be submitted at least 3 weeks in advance for State approval. Alternatively, a refund can be requested within 30 days.
<b>Delaware</b>			
Division of Revenue 820 North French Street Wilmington, DE 19801 (302) 577-3300 <a href="http://www.state.de.us/revenue/obt/non-profit.htm">http://www.state.de.us/revenue/obt/non-profit.htm</a>	No state sales tax  Gross Receipts Tax on businesses	N/A	No sales tax, but a gross receipts tax on businesses. If organization sells anything (not services), they must register with state for business license. Gross receipts less than \$35,000/month are excluded from this tax.
<b>District of Columbia</b>			
Office of Tax and Revenue 941 N Capitol Street, NE 6th Floor Washington DC 20002 (202) 442-6300 <a href="http://www.dccfo.com/rpaweb2.htm">http://www.dccfo.com/rpaweb2.htm</a>	Non-exempt	N/A	If NFP has operating office in DC and 5% of its benefits are distributed in DC, then it is eligible for the exemption.
<b>Florida</b>			
Registration Information 5050 W Tennessee Street Tallahassee, FL 32399-0100 (850) 488-9750 <a href="http://sun6.dms.state.fl.us/dor/taxes/">http://sun6.dms.state.fl.us/dor/taxes/</a>	<b>Exempt</b> on all purchases	78-12-057743-57C 1/31/01	
<b>Georgia</b>			
Georgia Department of Revenue 310 Trinity-Washington Bldg. Atlanta, GA 30334 (404) 656-4060 x45 (404) 656-4071 - sales tax hot line <a href="http://www2.state.ga.us/departments/dor/salestax/index.shtml">http://www2.state.ga.us/departments/dor/salestax/index.shtml</a>	Non-exempt	N/A	
<b>Hawaii</b>			

<p>Department of Taxation 830 Punchbowl Street Honolulu, HI 96813-5094 (808) 587-4242 1-800-222-3229 <a href="http://www.state.hi.us/tax/tax.html">http://www.state.hi.us/tax/tax.html</a></p>	<p>No state sales tax</p> <p>General excise tax on seller</p>	<p>N/A</p>	<p>General excise tax on seller -- usually passed on to the buyer. Only opportunity is for the seller not to pass it on. Perhaps can be negotiated.</p>
<b>Idaho</b>			
<p>State Tax Commission 800 Park Boulevard, Plaza IV P O Box 36 Boise, ID 83722-0036 (208) 334-7660 1-800-972-7660 <a href="http://www.state.id.us/tax/questions.htm">http://www.state.id.us/tax/questions.htm</a></p>	<p><b>Exempt</b> on lodging only</p>	<p>N/A</p>	<p>No registration required for lodging exemption.</p> <p>Clubs must acquire sales tax permit if they are reselling merchandise.</p>
<b>Illinois</b>			
<p>Department of Revenue P O Box 19041 Springfield, IL 62794-9041 (217) 782-7897 1-800-732-8866 <a href="http://revenue.state.il.us/resources/faq/rotfaq.html">http://revenue.state.il.us/resources/faq/rotfaq.html</a></p>	<p><b>Exempt</b> except meals and lodging</p>	<p>E9988-8068-03 5/1/01</p>	<p>Lodging exempt only if greater than 30 days.</p>
<b>Indiana</b>			
<p>Indiana Department of Revenue 100 North Senate Attn: Not-For-Profit Division Indianapolis, IN 46204 (317) 233-4015 <a href="http://www.state.in.us/dor/index.html">http://www.state.in.us/dor/index.html</a></p>	<p><b>Exempt</b> except meals and lodging</p>	<p>NFP 710641-06</p>	<p>Room for meeting is exempt.</p> <p>Food for fund-raiser is exempt (look to nonprofit purposes)</p> <p>Call (217) 233-2179 for application info.</p>
<b>Iowa</b>			
<p>Department of Revenue and Fin. P O Box 10457 Des Moines, IA 50306-0457 (515) 281-3114, then 3/2 1-800-367-3388 <a href="http://www.state.ia.us/government/df/pubs/78539.html">http://www.state.ia.us/government/df/pubs/78539.html</a></p>	<p>Non-exempt</p>	<p>N/A</p>	<p>Iowa schools only.</p>
<b>Kansas</b>			
<p>Department of Revenue 915 SW Harrison Street Topeka, KS 66625-0001 (785) 296-0222 <a href="http://www.ink.org/public/kdor/KS1520.html">http://www.ink.org/public/kdor/KS1520.html</a></p>	<p><b>Exempt</b> on all purchases</p>	<p>N/A</p>	<p>Individual cannot pay for hotel accommodations and be reimbursed; university must be billed directly or pay with university check.</p>
<b>Kentucky</b>			
<p>Department of Revenue 200 Fair Oaks Lane Frankfort, KY 40620 (502) 564-5170 <a href="http://www.state.ky.us/agencies/revenue/revhome.htm">http://www.state.ky.us/agencies/revenue/revhome.htm</a> <a href="http://www.state.ky.us/agencies/finance/manuals/pol&amp;proc/111-26.htm">http://www.state.ky.us/agencies/finance/manuals/pol&amp;proc/111-26.htm</a></p>	<p><b>Exempt</b> on all purchases</p>	<p>NFP710641-06</p>	<p>Does not include auto purchase or rental.</p>
<b>Louisiana</b>			
<p>State Dept of Revenue and Tax P O Box 201 Baton Rouge, LA 70821-0201 (225) 925-7356, then 2 <a href="http://www.rev.state.la.us/">http://www.rev.state.la.us/</a></p>	<p>Non-exempt</p>	<p>N/A</p>	<p>Louisiana alumni clubs: limited number of fundraising events are exempt. Get INDIVIDUAL event permission from Marvin Kraft, Auditor.</p>
<b>Maine</b>			
<p>Bureau of Taxation, Sales Tax S P O Box 1065 Augusta, ME 04332-1065 (207) 287-2336, then 6/4 <a href="http://www.state.me.us/revenue/">http://www.state.me.us/revenue/</a></p>	<p><b>Exempt</b> on all purchases</p>	<p>E10310</p>	
<b>Maryland</b>			
<p>Comptroller of the Treasury 301 W Preston Street Baltimore, MD 21201-2383 (410) 767-1300 1-800-492-1751 <a href="http://www.comp.state.md.us/whatnew/adm/sales/">http://www.comp.state.md.us/whatnew/adm/sales/</a></p>	<p>Non-exempt</p>	<p>N/A</p>	<p>Exemption only available if located in MD or in adjoining jurisdiction and performing substantial amount of services in Maryland.</p>
<b>Massachusetts</b>			
<p>Department of Revenue P O Box 7010 Boston, MA 02142 (617) 621-5251, then 2 (617) 887-MDOR <a href="http://www.magnet.state.ma.us/dor/help/Guides/STG.htm">http://www.magnet.state.ma.us/dor/help/Guides/STG.htm</a></p>	<p><b>Exempt</b> except lodging</p>	<p>-706</p>	<p>Purchases used by the organization only.</p> <p>As long as no tickets are sold.</p>

<b>Michigan</b> Department of Treasury 430 W Allegan Street Lansing, MI 48922 (517) 373-3190, then 1/4/4 <a href="http://www.treas.state.mi.us/mitax/mitindx.htm">http://www.treas.state.mi.us/mitax/mitindx.htm</a>	<b>Exempt</b> on all purchases	N/A	All 501(c)(3)s are exempt from MI tax. Need only provide copy of determination letter to vendor for their files.  Individual cannot pay for hotel accommodations and be reimbursed; university must make reservation, and be billed directly or pay with university check.
<b>Minnesota</b> Department of Revenue Mail Station 6330 St. Paul, MN 55146-6330 (651) 296-6181, then 1/3 1-800-657-3777 <a href="http://www.state.mn.us/ebranch/mdor/">http://www.state.mn.us/ebranch/mdor/</a>	<b>Exempt</b> except meals, and lodging, vehicle lease and trash collection	N/A	MN Clubs - possible, but application should show sole purpose is scholarships for chance of acceptance.
<b>Mississippi</b> State Tax Commission P O Box 1033 Jackson, MS 39215-3338 (601) 923-7000 (601) 923-7015 - sales tax division <a href="http://www.mstc.state.ms.us/taxareas/sales/main.htm">http://www.mstc.state.ms.us/taxareas/sales/main.htm</a>	<b>Exempt</b> on all purchases	N/A	Only alumni clubs of state-supported clubs are exempt--agent suggests you may try anyway (no application fee)
<b>Missouri</b> Tax Administration Bureau P O Box 840 Jefferson City, MO 65105-0840 (573) 751-2836 <a href="http://www.dor.state.mo.us/tax/faqsales.htm">http://www.dor.state.mo.us/tax/faqsales.htm</a>	<b>Exempt</b> on all purchases	14761718 12/18/01	
<b>Montana</b> Department of Revenue P O Box 5805 Helena, MT 59604-5805 (406) 444-6900 <a href="http://www.state.mt.us/revenue/">http://www.state.mt.us/revenue/</a>	No state sales tax	N/A	No exemptions from MT Accommodations Tax (4%)
<b>Nebraska</b> Department of Revenue P O Box 94818 Lincoln, NE 68509-4818 (402) 471-2971 1-800-742-7474, then 4 <a href="http://www.nol.org/home/SOS/Rules/rev/revc01.htm">http://www.nol.org/home/SOS/Rules/rev/revc01.htm</a>	Non-exempt	N/A	Only Nebraska schools.
<b>Nevada</b> Department of Taxation 1550 E College Parkway, Suite 115 Carson City, NV 89706 (775) 687-4820 10 <a href="http://www.state.nv.us/taxation/taxes.htm">http://www.state.nv.us/taxation/taxes.htm</a>	Non-exempt	N/A	Nevada clubs - exempt on purchases, however must collect tax on all sales.
<b>New Hampshire</b> State Tax Commission P O Box 457 Concord, NH 03302-0457 (603) 271-2186 (603) 271-4188 (M&R tax rules) <a href="http://www.state.nh.us/revenue/gti-rev.htm">http://www.state.nh.us/revenue/gti-rev.htm</a>	No state sales tax  Non-exempt from Meals & Room Tax	N/A	M&R tax is assessed upon patrons of hotels and restaurants, based on rents charged and upon meals costing \$.36 or more. Every operator having NH M&R tax license must file M&R tax return monthly, reporting even when no tax is due.
<b>New Jersey</b> Department of Taxation CN 269 Trenton, NJ 08646-0269 (609) 588-2200 (609) 292-6400 - taxpayer hotline <a href="http://www.state.nj.us/treasury/taxation/freqqsub.htm">http://www.state.nj.us/treasury/taxation/freqqsub.htm</a>	<b>Exempt</b> on all purchases	-1881518 No expiration date	For definitive legislative information, write: Taxpayer Services, OCE P O Box 281 Trenton, NJ 08646-0281
<b>New Mexico</b> Taxation and Revenue Department 1100 S. St. Francis Drive P O Box 630 Santa Fe, NM 87504-0630 (505) 827-0700 (505) 827-0951 for registration <a href="http://www.state.nm.us/tax/">http://www.state.nm.us/tax/</a>	No state sales tax  Gross Receipts Tax on sellers. <b>Exempt</b> from GRT	N/A	All 501(c)(3)s receipts are exempt.  Can also purchase tangible personal property tax-free (provide Form NTCC Type 9 to retailer and they will pass along savings to organization).
<b>New York</b> Department of Taxation and Finance Sales Tax Exempt Orgs. Unit Building 8, Room 900 W.A. Harriman Campus Albany, NY 12227	<b>Exempt</b> on all purchases	125536 No expiration date	Contact NYC directly for information regarding exemptions from NYC Occupancy Tax.  NYC Finance Administration

1-800-CALL-TAX, then 1/3/1  
(518) 457-2782  
1-800-462-8100 forms/publications  
<http://www.tax.state.ny.us/nys/home/stidx.htm>

1 Center Street, Room 500  
New York, NY 10007

**North Carolina**

Department of Revenue  
Sales & Use Tax Division  
P O Box 25000  
Raleigh, NC 27640-0640  
(919) 733-3661, then 2  
<http://www.dor.state.nc.us/DOR/taxes/sales/>

**Exempt**  
except meals  
and lodging

N/A

Must pay tax at point of sale,  
then request refund semi-annually.  
  
Jan - June file July 1 thru Oct 15  
June - Dec file Jan 1 thru April 15

**North Dakota**

Office of State Tax Commission  
600 East Boulevard Avenue  
Bismarck, ND 58505-0599  
(701) 328-3470/3011  
<http://state.nd.us/taxdpt/forms/sales.html>

**Exempt**  
on all purchases

E-5549  
No expiration date

**Ohio**

Department of Taxation  
Sales and Use Tax Unit  
P O Box 530  
Columbus, OH 43266-0030  
(888) 405-4039  
<http://www.state.oh.us/tax/tablaws.htm>

**Exempt**  
except meals  
and lodging

Not required

Must submit form to vendor stating  
purpose of exemption is 501(c)(3) status.

**Oklahoma**

Tax Commission  
2501 North Lincoln Blvd.  
Oklahoma City, OK 73194-0010  
(405) 521-3279  
<http://www.oktax.state.ok.us/oktax/busreg.html>

Non-exempt

N/A

**Oregon**

Department of Revenue  
955 Center Street NE  
Salem, OR 97310  
(503) 378-4988, then 1/0  
<http://www.dor.state.or.us/>

No state sales tax

N/A

Motel taxes in various municipalities.

**Pennsylvania**

Department of Revenue  
P O Box 8057  
Harrisburg, PA 17105-8057  
(717) 783-5473  
(717) 787-1064  
(717) 787-8201 - taxpayer services  
1-888-PATAXES  
<http://www.revenue.state.pa.us/caq/rev-585.htm>

**Exempt**  
except lodging

-393  
10/31/01

**Rhode Island**

Dept of Admin - Division of Taxa  
One Capitol Hill  
Providence, RI 02908-5800  
(401) 277-3053  
<http://www.tax.state.ri.us/info/synopsis/syntoc.htm>

**Exempt**  
on all purchases

#6979  
No expiration

RI does not extend exemption to social  
or fraternal organizations.

**South Carolina**

Dept of Revenue Tax Commissi  
P O Box 125  
Columbia, SC 29214  
(803) 898-6788  
<http://www.dor.state.sc.us/frames/frameereg.html>

Non-exempt  
(Exempt on textbook  
or like-material  
purchases only)

N/A

Consumed purchases - nonexempt  
Items purchased for RESALE are Exempt  
  
Tech Advisor: Gary Heuer x5603  
Appl Attn: James Whitmire x5879

**South Dakota**

Department of Revenue  
445 E Capitol Avenue  
Pierre, SD 57501-3185  
(605) 773-3311  
1-800-829-9188  
<http://www.state.sd.us/state/legis/lrc/rules/6406.htm>

Non-exempt

N/A

Educational inst. available IF home  
state offers exemption to SD schools  
Indiana not listed

**Tennessee**

Department of Revenue  
500 Deaderick Street  
Nashville, TN 37242  
(615) 253-0600  
<http://state.tn.us/revenue/faq.htm#SALES>

**Exempt**  
on all purchases

-990223518  
No expiration

Application inquiries should be sent to  
Lynn Green (x7616)

**Texas**

Comptroller of Public Accounts  
Attn: Exempt Organizations  
P O Box 13528, Capitol Station  
Austin, TX 78711-3528  
1-800-252-5555

**Exempt**  
on all purchases  
  
(must pay local or  
city tax)

N/A

No application required.  
  
Simply send letter with request to  
Comptroller with copy of 501(c)(3)  
determination letter.

(512) 463-3630 <a href="http://www.window.state.tx.us/taxinfo/salestax.html">http://www.window.state.tx.us/taxinfo/salestax.html</a>			TX does not issue exemption numbers.
<b>Utah</b>			
Tax Commission 210 North 1950 West Salt Lake City, UT 84134 (801) 297-2200 or (800) 662-4335 <a href="http://tax.ex.state.ut.us/sales/SALESTAX.HTM">http://tax.ex.state.ut.us/sales/SALESTAX.HTM</a>	<b>Exempt</b> on all purchases	N10938	Pay tax at point of purchase, then file for refund monthly. [Coupon book furnished by Utah in A&S files.] 1-800-662-4335 Melanie Asher for appl.
<b>Vermont</b>			
Department of Taxes 109 State Street Montpelier, VT 05609-1401 (802) 828-2551 x31 <a href="http://www.state.vt.us/tax/tb2.htm">http://www.state.vt.us/tax/tb2.htm</a>	<b>Exempt</b> except meals and lodging	100951 No expiration date	Submit Form S-1 along with documents as proof of 501(c)(3) qualification
<b>Virginia</b>			
Department of Taxation P O Box 1115 Richmond, VA 23218-1115 (804) 367-2062 <a href="http://www.state.va.us/bt_sutax.htm">http://www.state.va.us/bt_sutax.htm</a>	Non-exempt	N/A	Only Virginia schools.
<b>Washington</b>			
Department of Revenue P O Box 47450 Olympia, WA 98504-7450 (360) 902-7170 1-800-647-7706, then 1/2/0 <a href="http://www.wa.gov/index.htm">http://www.wa.gov/index.htm</a>	Non-exempt	N/A	Can avoid having to pay Business and Occupancy Tax on function earnings provided they comply with Rule 169 provisions: 1. Not more than two per year. 2. Not more than two days in duration. 3. Less than \$1000 receipts.
<b>West Virginia</b>			
Department of Tax and Revenue P O Box 2389 Charleston, WV 25328-2389 (304) 558-3333 1-800-982-8297 <a href="http://www.state.wv.us/taxdiv/">http://www.state.wv.us/taxdiv/</a>	Non-exempt	N/A	Schools must be located within WV.  Other nonprofits may qualify for an exemption.
<b>Wisconsin</b>			
Department of Revenue 4638 University Avenue P O Box 8902 Madison, WI 53708-8902 (608) 266-2776 <a href="http://dor.state.wi.us/faqs/sales.html">http://dor.state.wi.us/faqs/sales.html</a>	<b>Exempt</b> on all purchases	ES6315 No expiration date	
<b>Wyoming</b>			
Department of Revenue 122 West 25th Street Cheyenne, WY 82002-0110 (307) 777-5293 <a href="http://legisweb.state.wy.us/titles/97titles/sub39.htm">http://legisweb.state.wy.us/titles/97titles/sub39.htm</a>	Non-exempt	N/A	Should furnish evidence of 501(c)(3), characteristics and accomplishments of organization  See WY Statute 39-6-405(a)(xii) & (xv)