

State/Address	University Exempt Status	Certificate # and Expiration Date	Comments
Alabama			
Department of Revenue P O Box 327490 Montgomery, AL 36132-4790 (334) 242-1490 http://www.ador.state.al.us/salestax/index.html	Non-exempt	N/A	Requires special act of legislation to obtain exemption
Alaska			
Department of Revenue P O Box 110400 Juneau, AK 99811-0400 (907) 465-2372 http://www.revenue.state.ak.us/ea/forms/index.htm#sales	No state sales tax	N/A	Cities may have such taxes -- contact directly for exemption information Anchorage: (907) 343-6681
Arizona			
Department of Revenue P O Box 29062 Phoenix, AZ 85038-9062 (602) 542-4656 http://www.revenue.state.az.us/proc/tpp93-4.htm	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
Arkansas			
Department of Finance and Adm Sales & Use Tax Section P O Box 1272 Little Rock, AR 72203-1272 (501) 682-7104 then 0 http://www.state.ar.us/dfa/taxes/salestax/index.html	Non-exempt	N/A	
California			
State Board of Equalization P O Box 942879 Sacramento, CA 94279-0001 (916) 322-2010 then 1/0 http://www.ftb.ca.gov/geninfo/b&c/faq/709.htm	Non-exempt	N/A	To be exempt from tax, file Form FTB 3500, Exempt Application and receive exempt status notification from Franchise Tax Board
Colorado			
Department of Revenue State Capitol Annex 1375 Sherman Street Denver, CO 80261 (303) 232-2416, then 8 http://www.state.co.us/gov_dir/revenue_dir/fyi/html/sales02.html	Exempt 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
Connecticut			
Department of Revenue Service: 25 Sigourney Street Hartford, CT 06106 (860) 297-5960, then 0 http://www.state.ct.us/drs/forms/sutgenin.html	Exempt 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.
Delaware			
Division of Revenue 820 North French Street Wilmington, DE 19801 (302) 577-3300 http://www.state.de.us/revenue/obt/non-profit.htm	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.
District of Columbia			
Office of Tax and Revenue 941 N Capitol Street, NE 6th Floor Washington DC 20002 (202) 442-6300 http://www.dccfo.com/rpaweb2.htm	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.
Florida			
Registration Information 5050 W Tennessee Street Tallahassee, FL 32399-0100 (850) 488-9750 http://sun6.dms.state.fl.us/dor/taxes/	Exempt on all purchases	78-12-057743-57C 1/31/01	
Georgia			
Georgia Department of Revenue 310 Trinity-Washington Bldg. Atlanta, GA 30334 (404) 656-4060 x45 (404) 656-4071 - sales tax hot line http://www2.state.ga.us/departments/dor/salestax/index.shtml	Non-exempt	N/A	
Hawaii			

<p>Department of Taxation 830 Punchbowl Street Honolulu, HI 96813-5094 (808) 587-4242 1-800-222-3229 http://www.state.hi.us/tax/tax.html</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>
Idaho			
<p>State Tax Commission 800 Park Boulevard, Plaza IV P O Box 36 Boise, ID 83722-0036 (208) 334-7660 1-800-972-7660 http://www.state.id.us/tax/questions.htm</p>	<p>Exempt 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>
Illinois			
<p>Department of Revenue P O Box 19041 Springfield, IL 62794-9041 (217) 782-7897 1-800-732-8866 http://revenue.state.il.us/resources/faq/rotfaq.html</p>	<p>Exempt except meals and lodging</p>	<p>E9988-8068-03 5/1/01</p>	<p>Lodging exempt only if greater than 30 days.</p>
Indiana			
<p>Indiana Department of Revenue 100 North Senate Attn: Not-For-Profit Division Indianapolis, IN 46204 (317) 233-4015 http://www.state.in.us/dor/index.html</p>	<p>Exempt 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>
Iowa			
<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 http://www.state.ia.us/government/dfi/pubs/78539.html</p>	<p>Non-exempt</p>	<p>N/A</p>	<p>Iowa schools only.</p>
Kansas			
<p>Department of Revenue 915 SW Harrison Street Topeka, KS 66625-0001 (785) 296-0222 http://www.ink.org/public/kdor/KS1520.html</p>	<p>Exempt 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>
Kentucky			
<p>Department of Revenue 200 Fair Oaks Lane Frankfort, KY 40620 (502) 564-5170 http://www.state.ky.us/agencies/revenue/revhome.htm http://www.state.ky.us/agencies/finance/manuals/pol&proc/111-26.htm</p>	<p>Exempt on all purchases</p>	<p>NFP710641-06</p>	<p>Does not include auto purchase or rental.</p>
Louisiana			
<p>State Dept of Revenue and Tax P O Box 201 Baton Rouge, LA 70821-0201 (225) 925-7356, then 2 http://www.rev.state.la.us/</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>
Maine			
<p>Bureau of Taxation, Sales Tax S P O Box 1065 Augusta, ME 04332-1065 (207) 287-2336, then 6/4 http://www.state.me.us/revenue/</p>	<p>Exempt on all purchases</p>	<p>E10310</p>	
Maryland			
<p>Comptroller of the Treasury 301 W Preston Street Baltimore, MD 21201-2383 (410) 767-1300 1-800-492-1751 http://www.comp.state.md.us/whatnew/adm/sales/</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>
Massachusetts			
<p>Department of Revenue P O Box 7010 Boston, MA 02142 (617) 621-5251, then 2 (617) 887-MDOR http://www.magnet.state.ma.us/dor/help/Guides/STG.htm</p>	<p>Exempt except lodging</p>	<p>-706</p>	<p>Purchases used by the organization only.</p> <p>As long as no tickets are sold.</p>

Michigan			
Department of Treasury 430 W Allegan Street Lansing, MI 48922 (517) 373-3190, then 1/4/4 http://www.treas.state.mi.us/mitax/mitindx.htm	Exempt 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.
Minnesota			
Department of Revenue Mail Station 6330 St. Paul, MN 55146-6330 (651) 296-6181, then 1/3 1-800-657-3777 http://www.state.mn.us/ebranch/mdor/	Exempt 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.
Mississippi			
State Tax Commission P O Box 1033 Jackson, MS 39215-3338 (601) 923-7000 (601) 923-7015 - sales tax division http://www.mstc.state.ms.us/taxareas/sales/main.htm	Exempt on all purchases	N/A	Only alumni clubs of state-supported clubs are exempt--agent suggests you may try anyway (no application fee)
Missouri			
Tax Administration Bureau P O Box 840 Jefferson City, MO 65105-0840 (573) 751-2836 http://www.dor.state.mo.us/tax/faqsales.htm	Exempt on all purchases	14761718 12/18/01	
Montana			
Department of Revenue P O Box 5805 Helena, MT 59604-5805 (406) 444-6900 http://www.state.mt.us/revenue/	No state sales tax	N/A	No exemptions from MT Accommodations Tax (4%)
Nebraska			
Department of Revenue P O Box 94818 Lincoln, NE 68509-4818 (402) 471-2971 1-800-742-7474, then 4 http://www.nol.org/home/SOS/Rules/rev/revc01.htm	Non-exempt	N/A	Only Nebraska schools.
Nevada			
Department of Taxation 1550 E College Parkway, Suite 115 Carson City, NV 89706 (775) 687-4820 10 http://www.state.nv.us/taxation/taxes.htm	Non-exempt	N/A	Nevada clubs - exempt on purchases, however must collect tax on all sales.
New Hampshire			
State Tax Commission P O Box 457 Concord, NH 03302-0457 (603) 271-2186 (603) 271-4188 (M&R tax rules) http://www.state.nh.us/revenue/gti-rev.htm	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.
New Jersey			
Department of Taxation CN 269 Trenton, NJ 08646-0269 (609) 588-2200 (609) 292-6400 - taxpayer hotline http://www.state.nj.us/treasury/taxation/freqqsub.htm	Exempt on all purchases	-1881518 No expiration date	For definitive legislative information, write: Taxpayer Services, OCE P O Box 281 Trenton, NJ 08646-0281
New Mexico			
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 http://www.state.nm.us/tax/	No state sales tax Gross Receipts Tax on sellers. Exempt 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).
New York			
Department of Taxation and Finance Sales Tax Exempt Orgs. Unit Building 8, Room 900 W.A. Harriman Campus Albany, NY 12227	Exempt 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 http://www.window.state.tx.us/taxinfo/salestax.html			TX does not issue exemption numbers.
Utah			
Tax Commission 210 North 1950 West Salt Lake City, UT 84134 (801) 297-2200 or (800) 662-4335 http://tax.ex.state.ut.us/sales/SALESTAX.HTM	Exempt 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.
Vermont			
Department of Taxes 109 State Street Montpelier, VT 05609-1401 (802) 828-2551 x31 http://www.state.vt.us/tax/tb2.htm	Exempt except meals and lodging	100951 No expiration date	Submit Form S-1 along with documents as proof of 501(c)(3) qualification
Virginia			
Department of Taxation P O Box 1115 Richmond, VA 23218-1115 (804) 367-2062 http://www.state.va.us/bt_sutax.htm	Non-exempt	N/A	Only Virginia schools.
Washington			
Department of Revenue P O Box 47450 Olympia, WA 98504-7450 (360) 902-7170 1-800-647-7706, then 1/2/0 http://www.wa.gov/index.htm	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.
West Virginia			
Department of Tax and Revenue P O Box 2389 Charleston, WV 25328-2389 (304) 558-3333 1-800-982-8297 http://www.state.wv.us/taxdiv/	Non-exempt	N/A	Schools must be located within WV. Other nonprofits may qualify for an exemption.
Wisconsin			
Department of Revenue 4638 University Avenue P O Box 8902 Madison, WI 53708-8902 (608) 266-2776 http://dor.state.wi.us/faqs/sales.html	Exempt on all purchases	ES6315 No expiration date	
Wyoming			
Department of Revenue 122 West 25th Street Cheyenne, WY 82002-0110 (307) 777-5293 http://legisweb.state.wy.us/titles/97titles/sub39.htm	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)