

Indiana Department of Revenue Indiana Government Center North Indianapolis, Indiana 46204

Indiana Nonprofit Sales Tax Exemption Certificate

(This certificate may not be used to collect sales tax)

be used to confect sales (ax)

TID: 0142222089

LOC: 000

Corresp ID: 1200089704063

Issued: 02/09/2012

Organization is only exempt from payment of sales tax on purchases for which the organization is granted exemption.

(Detach Here)

Qualifying for sales tax exemption requires the completion and filing of an application form prescribed by the Indiana Department of Revenue. The taxpayer Identification Number (TID) above must be provided to the retailer if purchases are to be exempt from sales tax. In addition, to qualify for sales tax exemption, such purchases must be used for purposes described in Information Bulletin #10. The TID must be used on Sales Tax Exemption Certificates (ST-105) when making qualified purchases.

The fact that an organization is granted exemption from income tax by the federal government, or that it at one time was granted such an exemption by the State of Indiana, does not neccessarily mean that a purchase made by a nonprofit organization is exempt from sales tax.

Requirements for Sales Tax Exempt Purchases by Nonprofit Organizations:

- A. Purchases by a Nonprofit Organization for its Own Use:
 - 1. In order to qualify for sales tax exemption on purchases, a nonprofit organization, must satisfy the following conditions:
 - (a) The organization must be named or described in IC. 6-2.5-5-21(b). Organizations named or described in this Code section are organized and operated exclusively for one or more of the following purposes:

Civic

Charitable

Educational

Fraternal

Literary

Religious

Scientific

(b) Included in the above general organizational categories are the following specifically named types of nonprofit organizations:

Business Leagues

Churches

Convents

Fraternities

Labor Unions

Licensed Hospitals

Monasteries

Parochial Schools

Pension Trusts

Shared Hospital Services

Sororities

Student Cooperative Housing

- 2. In order to qualify for sales tax exemption, purchases must be used for the same purposes for which the nonprofit organization is granted exemption.
- 3. Purchases for the private benefit of any member, director, or officer of the nonprofit organization, or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.
- B. Purchases by Nonprofit Organization for Resale:

Purchases of tangible personal property purchased for resale by nonprofit organizations are eligible for sales tax exemption.

Form ST-105

State Form 49065 R4/ 8-05

Indiana Department of Revenue General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. This exemption certificate can not be issued for the purchase of <u>Utilities</u>, <u>Vehicles</u>, <u>Watercraft</u>, or <u>Aircraft</u>. Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

Sales tax must be charged unless all information in each section is fully completed by the purchaser. Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue.

	Name of Purchaser Bowling Green State University		
nly)		Zip <u>43402-3261</u>	
orint o	Purchaser must provide minimum of one ID number below.*		
Section 1 (print only)	Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate	000	
	TID# (10 digits) If not registered with the Indiana DOR, provide your State Tax ID Number from another State	LOC# (3 digits)	
	*See instructions on the reverse side if you do not have either number. State ID#	State of Issue	
Section 2	Is this a ☐ blanket purchase exemption request or a ☑ single purchase exemption request? (check one)		
	Description of items to be purchased.		
E	Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)		
Section 3	Sales to a retailer, wholesaler, or manufacturer for resale only.		
	Sale of manufacturing machinery, tools, and equipment to be used directly in direct production .		
	Sales to nonprofit organizations claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)		
	Sales of tangible personal property predominately used (greater then 50 percent) in providing public transportation - provide USDOT#. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a school bus operator , must provide their SS# or FID# in lieu of a State ID# in Section #1. USDOT#		
	Sales to persons, occupationally engaged as farmers, to be used directly in production of agricultural products for sale. Note: A farmer not possessing a State Business License# may enter a FID# or a SS# in lieu of a State ID# in Section #1.		
	Sales to a contractor for exempt projects (such as public schools, government, or nonprofits).		
	Sales to Indiana Governmental Units (agencies, cities, towns, municipalities, public schools, and state universities).		
	Sales to the United States Federal Government - show agency name. Note: A U.S. Government agency should enter its Federal Identification Number (FID#) in Section #1 in lieu of a State ID#.		
900	Other - explain.		
_	I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.		
Section 4	I confirm my understanding that misuse, (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.		
Se	Signature of Purchaser Date		
ff.	Printed Name Title _		