

**University of Notre Dame
State Sales Tax Exempt Status
April 2003
http://www.taxadmin.org/fta/rate/tax_stru.html**

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	Nonexempt	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/iea/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	Nonexempt	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 Admin 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	Nonexempt	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	Nonexempt	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 Services 25 Sigourney Street	Exempt on all purchases	#E9698 N/A	CT has nullified the automatic exemption for meals and lodging. Bulletin 34A must be

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Hartford, CT 06106 (860) 297-5960, then 0 http://www.state.ct.us/drs/forms/sutgenin.html	See Comments re: meals and lodging		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/services/tax_summary/index.shtm	Nonexempt	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://www.myflorida.com/dor/taxes/sales_tax.html	Exempt on all purchases	78-12-057743-57C 12/31/2006	
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	Nonexempt	N/A	
Hawaii 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	No state sales tax General excise tax on seller.	N/A	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.
Idaho State Tax Commission 800 Park Boulevard, Plaza IV P O Box 36 Boise, ID 83722-0036 (208) 334-7660 1-800-972-7660	Exempt on lodging only	N/A	No registration required for lodging exemption. Clubs must acquire sales tax permit if they are reselling merchandise.

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http://www.state.id.us/tax/questions.htm			
Illinois Department of Revenue P O Box 19041 Springfield, IL 62794-9041 (217) 782-7897 1-800-732-8866 http://www.revenue.state.il.us/taxinformation/	Exempt except meals and lodging	E9988-8068-03 02/01/2006	Lodging exempt only if greater than 30 days.
Indiana 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	Exempt except meals and lodging	0018092450000	Room for meeting is exempt. Food for fund-raiser is exempt (look to nonprofit purposes) Call (317) 233-2179 for application info.
Iowa Department of Revenue and Finance P O Box 10457 Des Moines, IA 50306-0457 (515) 281-3114, then 3/2 1-800-367-3388 http://www.state.ia.us/tax/educate/faqsales.html	Nonexempt	N/A	Iowa schools only.
Kansas Department of Revenue 915 SW Harrison Street Topeka, KS 66625-0001 (785) 296-0222 http://www.ink.org/public/kdor/KS1520.html	Exempt on all purchases	N/A	August 1997 telephone contact with Donimic Individual cannot pay for hotel accommodations and be reimbursed; university must be billed directly or pay with university check.
Kentucky Department of Revenue 200 Fair Oaks Lane Frankfort, KY 40620 (502) 564-5170 http://www.state.ky.us/agencies/finance/manuals/pol&proc/111-26.htm	Exempt on all purchases	NFP710641-06	Does not include auto purchase or rental. August 1997 telephone contact with Bill Hancock.
Louisiana State Dept of Revenue and Taxation P O Box 201 Baton Rouge, LA 70821-0201 (225) 925-7356, then 2 http://www.rev.state.la.us/htmlfiles/faq/faq.asp	Nonexempt	N/A	Louisiana alumni clubs: limited number of fundraising events are exempt. Get INDIVIDUAL event permission from Marvin Kraft, Auditor. August 1997 telephone contact

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Maine Bureau of Taxation, Sales Tax Section P O Box 1065 Augusta, ME 04332-1065 (207) 287-2336, then 6/4 http://www.state.me.us/revenue/salesuse/homepage.html	Exempt on all purchases	E10310	August 1997 telephone contact with Peter Tucker
Maryland Comptroller of the Treasury 301 W Preston Street Baltimore, MD 21201-2383 (410) 767-1300 1-800-492-1751 http://www.marylandtaxes.com/publications/bulletins/sales/default.asp	Nonexempt	N/A	Exemption only available if located in MD or in adjoining jurisdiction and performing substantial amount of services in Maryland. August 1997 telephone contact with Ms. Carrington.
Massachusetts Department of Revenue P O Box 7010 Boston, MA 02142 (617) 621-5251, then 2 (617) 887-MDOR http://www.dor.state.ma.us/bsbc/taxes/taxguide/salesuse.htm	Exempt except lodging	350-868-188	Purchases used by the organization only. As long as no tickets are sold. August 1997 telephone contact with Bob Kennedy.
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. June 2000 telephone contact with Katie.
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/salestax/factshts/salestax.html	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. August 1997 telephone contact with Tim Erickson.
Mississippi State Tax Commission P O Box 1033 Jackson, MS 39215-3338 (601) 923-7000 (601) 923-7015 sales tax division	Exempt on all purchases	N/A	Only alumni clubs of state-supported clubs are exempt--agent suggests you may try anyway (no application fee) July 1999 telephone contact with Dan Stubbs

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http://www.mstc.state.ms.us/taxareas/sales/main.htm			
Missouri Tax Administration Bureau P O Box 840 Jefferson City, MO 65105-0840 (573) 751-2836 http://www.dor.state.mo.us/tax/faq/faqsales.htm	Exempt on all purchases	14761718 11/30/2006	
Montana Department of Revenue P O Box 5805 Helena, MT 59604-5805 (406) 444-6900 http://www.state.mt.us/revenue/sales_tax.htm	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	Nonexempt	N/A	Only Nebraska schools.
Nevada Department of Taxation 1550 E College Parkway, Suite 115 Carson City, NV 89706 (775) 687-4820 http://tax.state.nv.us/	Nonexempt	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 purposes	350-868-1881000 No expiration date	For definitive legislative information, write: Taxpayer Services, OCE P O Box 281 Trenton, NJ 08646-0281

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<p>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/trd_ques.htm</p>	<p>No state sales tax Gross Receipts Tax on sellers. Exempt from GRT</p>	<p>N/A</p>	<p>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).</p>
<p>New York Department of Taxation and Finance Sales Tax Exempt Orgs. Unit Building 8, Room 900 W.A. Harriman Campus Albany, NY 12227 1-800-CALL-TAX, then 1/3/1 (518) 457-2782 1-800-462-8100 forms/publications http://www.tax.state.ny.us/nyshome/stdix.htm</p>	<p>Exempt on all purchases</p>	<p>125536 No expiration date</p>	<p>Contact NYC directly for information regarding exemptions from NYC Occupancy Tax. NYC Finance Administration 1 Center Street, Room 500 New York, NY 10007</p>
<p>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/taxes/sales/</p>	<p>Exempt except meals and lodging</p>	<p>N/A</p>	<p>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</p>
<p>North Dakota Office of State Tax Commissioner 600 East Boulevard Avenue Bismarck, ND 58505-0599 (701) 328-3470/3011 http://state.nd.us/taxdpt/forms/sales.html</p>	<p>Exempt on all purchases</p>	<p>E-5549 No expiration date</p>	
<p>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/Business/Business_Tax_Guide/btg_sales.html</p>	<p>Exempt except meals and lodging</p>	<p>Not required</p>	<p>Must submit form to vendor stating purpose of exemption is 501(c)(3) status.</p>
<p>Oklahoma Tax Commission 2501 North Lincoln Blvd. Oklahoma City, OK 73194-0010 (405) 521-3279</p>	<p>Nonexempt</p>	<p>N/A</p>	

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http://www.oktax.state.ok.us/oktax/busreg.html			
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/revenue/cwp/view.asp?A=11&Q=48828	Exempt except lodging	75-327-141 03/31/02	
Rhode Island Dept of Admin - Division of Taxation 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 Commission P O Box 125 Columbia, SC 29214 (803) 898-5788 http://www.sctax.org/frames/frametaxin.html	Nonexempt (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/revenue/bustax.htm	Nonexempt (see comments)	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://www.state.tn.us/revenue/faq.htm	Exempt on all purchases	4-990223521-0-1 No expiration	Application inquiries should be sent to Lynn Green (x7616)

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<p>Texas Comptroller of Public Accounts Attn: Exempt Organizations P O Box 13528, Captiol Station Austin, TX 78711-3528 1-800-252-5555 (512) 463-3630 http://www.window.state.tx.us/taxinfo/salestax.html</p>	<p>Exempt on all purchases (must pay local or city tax)</p>	<p>N/A</p>	<p>No application required. Simply send letter with request to Comptroller with copy of 501(c)(3) determination letter. TX does not issue exemption numbers.</p>
<p>Utah Tax Commission 210 North 1950 West Salt Lake City, UT 84134 (801) 297-2200 or (800) 662-4335 http://www.tax.ex.state.ut.us/sales/SALESTAX.HTM</p>	<p>Exempt on all purchases</p>	<p>N10938</p>	<p>Pay tax at point of purchase, then file for refund monthly. [Coupon book furnished by Utah in A&AS files.] 1-800-662-4335 Melanie Asher for appl.</p>
<p>Vermont Department of Taxes 109 State Street Montpelier, VT 05609-1401 (802) 828-2551 x31 http://www.state.vt.us/tax/tb2.htm</p>	<p>Exempt except meals and lodging</p>	<p>Form S-3</p>	<p>Submit Form S-3 with certificate of exemption number</p>
<p>Virginia Department of Taxation P O Box 1115 Richmond, VA 23218-1115 (804) 367-2062 http://www.tax.state.va.us/bt_sutax.htm</p>	<p>Nonexempt</p>	<p>N/A</p>	<p>Only Virginia schools. August 1997 telephone contact with Ms. James.</p>
<p>Washington Department of Revenue P O Box 47450 Olympia, WA 98504-7450 (360) 902-7170 1-800-647-7706, then 1/2/0 http://dor.wa.gov/index.asp?</p>	<p>Nonexempt</p>	<p>N/A</p>	<p>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. August 1997 telephone contact with Allison</p>
<p>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/taxrev/taxdoc/tsd1.htm</p>	<p>Nonexempt</p>	<p>N/A</p>	<p>Schools must be located within WV. Other nonprofits may qualify for an exemption. August 1997 telephone contact with Tom</p>

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Wisconsin Department of Revenue 4638 University Avenue P O Box 8902 Madison, WI 53708-8902 (608) 266-2776 http://www.dor.state.wi.us/faqs/sales.html	Exempt on all purchases	ES6315 No expiration date	August 1997 telephone contact with Martha Gassner
Wyoming Department of Revenue 122 West 25th Street Cheyenne, WY 82002-0110 (307) 777-5293 http://revenue.state.wy.us/exciseframe.htm	Nonexempt	N/A	Should furnish evidence of 501(c)(3), characteristics and accomplishments of organization See WY Statute 39-6-405(a)(xii) & (xv) August 1997 telephone contact with Ray Martin