

Kansas Department of Revenue

Sales and Use Tax Entity Exemption Certificate

The Kansas Department of Revenue certifies this entity is exempt from paying Kansas sales and/or compensating use tax as stated below.

Kansas Exemption Number: KSDM738NJT

Expiration Date: 10/01/2028

The tax-exempt entity understands and agrees that if the tangible personal property and/or service are used other than as stated, or for any purpose that is not exempt from the tax, the tax exempt entity is liable for the state and local sales or use tax. The unlawful or unauthorized use of this certificate is expressly prohibited, punishable by fine and/or imprisonment. The certificate is issued for the sole use of the exempt entity as named.

The University of the South
dba The University of the South
735 University Ave

Sewanee, TN 37383



EXEMPT ENTITY INFORMATION:

Authorization and scope:

- K.S.A 79-3606(c) & (d) - Public or Private Elementary or Secondary Schools or Nonprofit Educational Institutions.
- Exemption applies to all direct purchases, rental or lease of tangible personal property and services, by public or private elementary or secondary schools, or public or private nonprofit educational institutions, for use primarily by the school or institution for nonsectarian programs and activities provided or sponsored by the school or institution.

Limitations:

- Only direct purchases used primarily for educational programs and activities are exempt through the use of this certificate.
- This entity qualifies for exemption on indirect purchases by a contractor through the issuance of a Project Exemption Certificate (PEC). PECs should be obtained from the department prior to the start of the project. Apply on-line at KDOR's web site: www.ksrevenue.gov
- This exemption does not apply to the purchase of any construction machinery, equipment or tools by a contractor used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the exempt entity.
- The exemption shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation (i.e. residential housing and dormitories) to include materials for construction, remodeling or repair and furnishings such as beds, curtains, desks and furniture. Labor services on dormitories are exempt as residential construction. This exemption shall only apply to the erection, construction, repair, enlargement or equipment of buildings used for human habitation by the Cerebral Palsy Research Foundation of Kansas located in Wichita, KS, Multi Community Diversified Services, Inc located in McPherson, KS, the Kansas State School for the Blind, and the Kansas State School for the Deaf.

David Brewer

Exempt Entity Authorized Signature (Officer, Office Manager or Administrator)

David Brewer, Purchasing Manager

Printed Name

62-0475697

Federal ID Number

Date

RETAILER INFORMATION:

- To qualify for exemption, the certificate must have an expiration date in the future and be signed by an authorized individual.
- Payment must be made by the entity on their checking account or on a credit/debit card issued to the entity. Acceptance of cash, personal checks, or personal credit/debit cards is not allowed for a tax exempt purchase.
- The entity must have a Kansas exemption certificate. Exemption certificates issued by other states are not valid in Kansas.
- Retailers are required to maintain a copy of the purchaser's certificate in their records for at least 3 years from the date of purchase. Retailers must maintain a current certificate on file.
- Selling tax exempt goods or services that are not exempt by statute may result in the assessment of tax.
- A completed certificate may be used as a blanket exemption for future purchases when of the same type and for the same exempt purpose.

Seller's name and address

Description of goods and/or services purchased

For additional information on Kansas sales and use taxes see Publication KS-1510, *Kansas Sales Tax and Compensating Use Tax* and Publication KS-1520, *Kansas Exemption Certificates*, located at: www.ksrevenue.gov Questions would be directed to Taxpayer Assistance at 785-368-8222.