

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: KSJGMLRP1B

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.

Youngstown State University

1 Tressel Way

Youngstown, OH 44555



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 purchase, rental or lease of tangible personal property and services, except purchases of goods for human habitation and indirect purchases by a contractor for a real property project with a PEC.

Limitations:

- Only direct purchases 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.
- Subject to sales tax are purchases of capital goods used 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.



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

Barb Greene, Procurement Services Director

Printed Name

34-1011998

Federal ID Number

11/21/2024

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.

Division of Taxation
109 SW 9th Street
PO Box 3506
Topeka, KS, 66601-3506



Phone: 785-296-3081
Fax: 785-296-7928
www.ksrevenue.org

Mark A. Burghart, Secretary

Laura Kelly, Governor

Issuance of Numbered Exemption Certificate

Youngstown State University
One University Plaza

Youngstown, OH 44555

KSWebTax
PIN: 8311484

DO NOT DISCARD-KEEP IN A SAFE PLACE

Enclosed is the sales and use tax exemption certificate issued to your organization by the Kansas Department of Revenue in accordance with the provisions of K.S.A 79-3692. This uniquely-numbered certificate is being issued to streamline the tax exemption process for your organization and to assist Kansas retailers in identifying the nonprofit entities exempt from paying Kansas sales or use tax. You may begin using this certificate immediately. Kansas retailers have been instructed to not accept any other type of exemption certificates from the entities affected by the legislation.

You must provide a completed copy of this numbered certificate in order to make an exempt purchase of tangible personal property and/or taxable services in accordance with the exemption granted by Kansas law cited on your certificate. You should reproduce as many copies of your numbered exemption certificate as you will need for your suppliers and vendors.

HOW TO USE THIS NEW CERTIFICATE. To make an exempt purchase of goods and services for your organization, present a completed copy of your Tax-Exempt Entity Exemption certificate to the vendor or supplier at the time of purchase. Unless specified on the certificate, only *direct* purchases are exempt; purchases of materials by a contractor working for you and indirect purchases on your behalf are NOT exempt. An authorized signature and your organization's federal ID number are required.

BLANKET EXEMPTION USAGE. Blanket exemption certificate usage continues to be allowed. The completed certificate may be used as a blanket exemption certificate to cover future purchases of the same type and from the same vendor. If you have a blanket exemption certificate on file with a vendor that has expired, you need to provide them an updated, completed copy of this exemption certificate.

REPORTING CHANGES, REPRINTING LOST CERTIFICATES, REQUESTING CERTIFICATES. The department has developed an Internet application as part of its Kansas Department of Revenue Customer Service Center for your convenience in reporting name and address changes, to inform the department the organization has been disbanded, to print copies of your existing certificate, or to apply for a new certificate. When an exempt organization has a name change or has a new federal EIN issued, you must apply for a new Tax-Exempt Entity Exemption certificate from the department.

Accessing your Certificate Online: Access to the Tax-Exempt Entity Exemption Certificate application is available through the Kansas Department of Revenue Customer Service Center (formerly KSWebTax) at the department's website, www.ksrevenue.org. On the home page, under "Business Tax" is a link to Exemption Certificates to access your account. If you have not used the Kansas Department of Revenue Customer Service Center page before, you will need to register and create an online account. Once the account is created, click on "Exemption Certificates." The exemption certificate information will be displayed at the bottom of the screen.

To access an issued certificate for the first time, click on "Add an Existing Exemption Certificate to this account." The program will ask for your certificate number and the unique PIN provided at the top of this letter. To add the certificate to your account, click on "Save". You will be returned to the main exemption page where key certificate information will be displayed at the bottom of the screen. You can then access the certificate to view, edit or print the certificate.

If you have any questions concerning this letter or the numbered exemption certificate, please contact our Taxpayer Assistance Center at (785) 368-8222.



Sales and Use Tax Unit Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

This sale is exempt under Ohio law, pursuant to Ohio Revised Code Section 5739.02(8)(1), as a sale to the state of Ohio or any of its political subdivisions. Purchases of the Telecommunication Services are exempt as defined by Ohio Revised Code Section 5739.01 (8)(3)(F) and 5739.01 (AA).

This certificate shall continue in force until revoked. It shall be considered a part of each order given the above-named vendor unless otherwise specified.

Federal Tax ID - 34-1011998

Purchaser must state a valid reason for claiming exception or exemption.

Youngstown State University

Purchaser's name

Higher Education

Purchaser's type of business

One Tressel Way

Street address

Youngstown, Ohio 44555

City, state, ZIP code

Basil Gierd

Director

Signature

Title

11/21/2024

Date signed

50-21379

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either Administrative Code Rule 5703-9-10 or 5703-9-25.

This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with Administrative Code Rule 5703-9-14.