



State of Wyoming

DEPARTMENT OF REVENUE

DAVE FREUDENTHAL, *Governor*
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August 5, 2004

Northeastern University
245 Richards Hall
Boston, MA 02115-5000

Based on the information you have furnished this office, we find that *Northeastern University* qualifies for exemption from Wyoming sales/use tax under W.S. 39-15-105 and 39-16-105, 1998.

This exemption extends to *all purchases by the organization* in and for the regular *charitable* functions and activities of the organization. Purchases by the organization of services and tangible personal property used to provide benefits to members or employees, such as housing, clothing, transportation, food, etc., would not be exempt the tax.

As a *charitable* organization, your occasional sales for fund-raising purposes are also exempt from sales tax under W.S. 39-15-105 and 39-16-105. However, if you make regular or routine sales for fund-raising purposes, such regular sales are not exempt. If such sales are made by your organization, you are required to obtain a Wyoming Sales/Use Tax license and file regular tax returns with this department for your sales. If you have any questions about the classification of sales made by your organization, we urge you to submit written evidence of your activities and request a ruling.

This exemption does not extend to personal purchases made by employees or members of the organization, nor to contractors who may be performing for the organization. Purchases made by employees or members of the organization with later reimbursement by the organization are subject to the tax. Copies of this letter must be furnished to your suppliers along with the properly completed Certificate of Exemption. Please find enclosed an ETS Form 101, "Exemption Certificate". *Your revenue identification (RID) number is 181539.*

Sincerely,

Gwynne James
Taxability Specialist
Excise Tax Division

Robert C. Tompkins
Taxpayer Services Manager
Excise Tax Division



Wyoming Sales Tax Exemption Certificate

(see back of this form for instructions)

Tax must be collected on all sales of tangible personal property or taxable services unless an Exemption Certificate or Direct Pay Permit is furnished. Read instructions on back of form before completing this Certificate.

Issued to (Seller):		Date Issued:	
Street Address	City	State	Zip Code

To Be Completed By Purchaser: I, the undersigned, hereby certify that I am making an exempt purchase as follows:
 Wyoming or Out of State Vendors sales/use tax license/registration number 181539 Wyoming Non-licensed Rtd

My principal business or activity is EDUCATIONAL

I claim an exemption for the following reason(s) (place an X in applicable box or boxes):

Purchase For Resale:

1. Purchases made for resale or taxable services for resale. (Licensed vendors only.)

Purchase By Commercial Agricultural Producer:

- 2. Purchase of farm implements.
- 3. Purchase of livestock kept for agricultural use or for resale or for profit, which includes, but is not limited to: horses, cattle, mules, asses, sheep, swine, llamas, bison, ostrich, emu, poultry, fish, and bees.
- 4. Purchase of power or fuel used directly in agriculture. Must be metered, stored, or separately accounted for to distinguish it from non-exempt power or fuel.
- 5. Purchase of feeds used in commercial feeding of livestock for marketing purposes. Also includes seeds, roots, bulbs, small plants, and fertilizer planted or applied to land, the products of which are to be sold or applied to land in a state or Federal crop set aside program.

Purchase of Rolling Stock:

6. Purchase of rolling stock including locomotives purchased by interstate railroads, aircraft purchased by interstate air carriers which are holders of valid United States Civil Aeronautics Board permits or authorities, and trucks, truck tractors, trailers, semitrailers, and passenger buses in excess of ten thousand (10,000) pounds gross vehicle weight which are purchased by common or contract carriers or which are operating in interstate commerce under exemption clauses in federal law if they are to be used in interstate commerce.

Purchase Made By Persons Engaged In Manufacturing, Processing, Or Compounding:

- 7. Purchases of tangible personal property for manufacturing, processing or compounding if that property becomes an ingredient or component of the final manufactured product and purchases of containers, labels, or shipping cases used for the tangible personal property so manufactured, processed, or compounded.
- 8. Purchase of power or fuel by a person engaged in the business of manufacturing or processing when the same is consumed directly in manufacturing or processing. Must be metered, stored, or separately accounted for to distinguish it from non-exempt power or fuel.
- 9. Qualifying manufacturing machinery used directly and predominantly in manufacturing by a NAICS qualified manufacturing company.
- 10. Purchase of power or fuel by a person engaged in the transportation business when the power or fuel is used in generating motive power for actual transportation purposes.
- 11. Purchases of fuel for use as boiler fuel in the production of electricity.

Purchase By An Exempt Organization As Follows:

- | | |
|---|---|
| <ul style="list-style-type: none"> <input checked="" type="checkbox"/> 12.*Qualifying religious or charitable organizations. <input type="checkbox"/> 13.*Qualifying Non-profit organizations providing meals or services to senior citizens. <input type="checkbox"/> 14. United States Government. <input type="checkbox"/> 15. State of Wyoming or its political subdivisions. | <ul style="list-style-type: none"> <input type="checkbox"/> 16. Wyoming Joint Apprenticeship Training Programs. <input type="checkbox"/> 17. Qualifying Wyoming Joint Powers Boards. <input type="checkbox"/> 18. Qualifying Wyoming Irrigation Districts. <input type="checkbox"/> 19. Qualifying Wyoming Weed and Pest Districts. |
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Purchase Made By Special Groups:

- 20. Purchase made on the reservation by enrolled tribal members residing on the Wind River Indian Reservation.
- 21. Purchases of noncapitalized equipment and disposable supplies used in the direct medical or dental care of a patient.
- 22. Other: Specify: _____

Note: * All exemptions marked with an asterisk requires prior approval from the Department of Revenue before taking this exemption. Evidence of prior approval is a Department of Revenue letter of authority. I understand that by signing this certificate I may make "tax free" purchases of tangible personal property or purchase taxable services which are for exempt purposes. I will pay sales or use tax on all tangible personal property used or consumed in a taxable manner. In addition, I understand that I will be liable for the tax due, plus substantial penalty and interest for any erroneous or false use of this certificate.

Name of Purchaser <u>NORTHEASTERN UNIVERSITY</u>	Street Address <u>360 HUNTINGTON AVE</u>
Signature of Owner, Partner, Officer of Corporation, etc _____	City <u>BOSTON</u>
Title: _____	State <u>MA</u> Zip <u>02115</u>