



Maine Revenue Services
Augusta, Maine

PERMANENT EXEMPTION CERTIFICATE

This Exemption Certificate
is issued under the provisions of Title 36, Part 3 MRSA

TULANE UNIVERSITY
6823 SAINT CHARLES AVE
NEW ORLEANS, LA 70118-5665

Registration Number: E10432
Date Effective: September 5, 2000
Date Issued: December 1, 2000

Executive Director

Form ST-2
4077273001130

This certifies that the organization named above is a school, and is therefore entitled to purchase tangible personal property or taxable services that will be used exclusively by the organization for the purposes for which it is organized without payment of the Maine sales or use tax.

Note to the Organization: This certificate is not to be used in activities that are mainly commercial enterprises including, but not limited to, purchases of items which will be resold by the organization. A copy of this certificate with the certification completed below, must be provided to your vendors in order to purchase goods exempt from tax. It is only necessary to provide one copy to the vendor. Subsequent purchases should indicate that the purchase is exempt from tax. In order to be exempt, the sale must be billed directly to and paid for directly by the organization named on the exemption certificate. This certificate cannot be used for purchases when payments are made with cash, personal checks, or personal credit cards.

Note to the Vendor: This certificate must be taken in good faith from the taxpayer named above. Your good faith may be questioned if you have knowledge of facts which give rise to a reasonable inference that the purchaser is not the holder of the exemption certificate or that the merchandise is not to be used exclusively by the organization. This certificate is valid only if the following certification is completed.

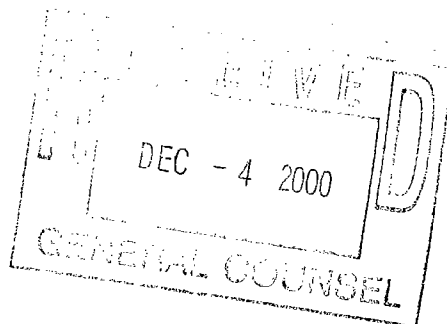
PERMANENT EXEMPTION CERTIFICATE

I HEREBY CERTIFY: That the above exemption certificate is valid, that the tangible personal property described herein which I shall purchase from _____ will be used exclusively by the organization named above for purposes for which it is organized.

Description of property to be purchased:☺

Authorized Signature

Date



5. SALES BY NONPROFIT ORGANIZATIONS.

When civic, religious, fraternal and other nonprofit organizations conduct fund raising campaigns of limited duration involving the sale of candy, light bulbs, novelties or other tangible personal property, those sales qualify as casual sales which are not taxable unless the organization is registered or required to be registered as a seller.

Any nonprofit organization is required to register as a seller under the Sales and Use Tax Law if it engages in sales of tangible personal property or taxable services on a continuing basis or if it continuously holds itself out to the public as a seller. If an organization is registered as a seller, all sales made by it, regardless of location or the type of event, are subject to tax.

a. **Nonprofit organizations that are not registered as a seller.** Although the organization would not collect tax on its sales, it must pay sales tax to the vendor when purchasing the goods it intends to sell. If tax is not paid to the vendor (as, for example, when the goods are bought from an out-of-state vendor not registered to collect Maine tax), the organization should remit tax directly to Maine Revenue by check or money order made payable to the State Treasurer. The tax is based on the cost of the goods multiplied by the applicable sales tax rate. Payment should be accompanied by a brief letter explaining the reason for the payment.

b. **Nonprofit organizations that have been granted a sales and use tax exemption by Maine Revenue Services.** The organization would not collect tax on its sales and would not pay tax to the vendor on the goods it intends to sell since all of its purchases are exempt. The organization should present its exemption certificate to the supplier to document the exempt purchase. Additionally, the organization would not be liable for use tax if the purchase was made from an out-of-state vendor who is not registered to collect Maine tax.

c. **Nonprofit organizations that are registered or are required to be registered as a seller.** The organization must collect and remit sales tax on all its sales. The organization does not pay sales tax to the vendor since the purchase is being made for resale. The organization should present a resale certificate to the vendor to document the exempt purchase.

An organization that is registered as a seller does not have the option of paying tax to its suppliers and selling tax-free.

6. YARD SALES, LAWN SALES AND GARAGE SALES.

When individuals who are not in the business of selling that kind of property dispose of their own used household items by selling them at a yard sale or similar event, or by placing an advertisement in the classified section of a newspaper, they are making casual sales. Persons in this situation are not required to register as sellers or to collect sales or use tax from their customers. If the property sold is a motor vehicle, aircraft, watercraft, camper trailer, livestock trailer or special mobile equipment, the purchaser is responsible for payment of the tax directly



STATE OF MAINE
MAINE REVENUE SERVICES
(FORMERLY MAINE BUREAU OF TAXATION)
24 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0024

JANET E. WALDRON
COMMISSIONER OF
ADMINISTRATIVE & FINANCIAL
SERVICES

ANGUS S. KING, JR.
Governor

ANTHONY J. NEVES
STATE TAX ASSESSOR

December 1, 2000

Victoria Johnson
Tulane University
300 Gibson Hall
6823 St. Charles Ave.
New Orleans, LA 70118-5698

Dear Ms. Johnson:

Our department did receive your letter and additional information requesting reconsideration of the denial of your exemption for a school. Our department reviewed this information and has determined that it provided more detail on what actually your organization was requesting for an exemption. This additional information has changed our decision on the denial of your exemption. We have determined that you do qualify for a school exemption certificate under the name of Tulane University and this certificate will be coming very shortly in the mail. If there are any questions please do not hesitate to call me.

Sincerely,

Scott A. Woods

Scott A. Woods
Tax Examiner
Sales, Excise and Business Tax Division
Tel (207) 624-9573

