



STATE OF UTAH

UTAH STATE TAX COMMISSION

210 North 1950 West Salt Lake City, Utah 84134

Michael O. Leavitt
Governor

Olene S. Walker
Lieutenant Governor

Pam Hendrickson, Commission Chair
R. Bruce Johnson, Commissioner
Palmer DePaulis, Commissioner
Marc B. Johnson, Commissioner

Rodney G. Marrelli, Executive Director November 16, 1998

TULANE EDUCATION FUND (TULANE UNIV)
DALE G SIMMONS
1430 TULANE AVE TB-51
NEW ORLEANS LA 70112-2699

RE: Religious/Charitable Sales Tax Exemption Number N20145

Dear Sir:

Based on the information submitted, we have determined that your organization qualifies as a religious or charitable institution and is exempt from sales/use tax on both purchases and sales of tangible personal property and related services, subject to the following qualifications:

- 1) The exemption only applies to purchases and sales for religious, charitable, or other purpose sanctioned by Section 501(c)(3) of the Internal Revenue Code. Individuals affiliated with the organization are not authorized to exempt purchases for their own personal use.
- 2) Purchases and sales pertaining to "unrelated trades or businesses" as defined in 26 U.S.C.A., Section 513 are not exempt and are subject to Utah sales and income tax provisions.
- 3) Sales of food or drink items to the general public are subject to tax unless sold at an isolated or occasional fund raiser, bazaar, etc. Food sales may also be subject to the "restaurant" tax in counties where this tax is imposed.
- 4) Purchases of construction materials as tangible personal property are exempt. Contractors may purchase tax-exempted construction materials on behalf of an exempt organization. Contractors should contact the Tax Commission for additional information.

Please refer to the enclosed general instructions for information on exemption certification, sales tax refund procedure, and record keeping requirements.

If you have any questions, please contact me at (801) 297-7507, 1(800) 662-4335, Ext 7507 or fax (801) 297-7697.

Respectfully,

A handwritten signature in cursive script, appearing to read "David Christensen".

David Christensen
Customer Service Division

Enclosures



Utah State Tax Commission

TC-62N
Sales Tax Refund Booklet for
Religious or Charitable Organizations

General Information

The sales tax exemption for purchases made by religious or charitable institutions is allowed in the following manner:

1. The exemption is taken at the point of purchase if the purchase is \$1,000 or more.
2. If the purchase is less than \$1,000, the exemption is taken by claiming a refund from the Tax Commission.
3. If the sale is made by a public utility to a religious or charitable institution, the exemption must be taken at the point of purchase.
4. If a contract exists between the seller and the religious or charitable institution, the exemption may be taken at the point of purchase regardless of the dollar amount of the sale.

Instructions for TC-62N

Institutions are issued 12 refund coupons per year. Coupons may be filed on a monthly basis. Any coupons not used during the year should be discarded.

Add the Utah sales tax paid that qualifies for the refund and write the total in the box marked Refund Amount.

Do not attach receipts to the refund coupon. Receipts and other original supporting records must be kept for three years following the date of refund.

Refund requests must be filed within three years of the date of purchase, pursuant to Utah Code §59-12-110.

If the information on the coupon is wrong, please correct any errors or make changes on the change form in the back of the coupon booklet.

Please file the original coupon.

If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at tax.utah.gov. You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or telephone (801) 297-2200 or 1-800-662-4335 if outside the Salt Lake area. Questions can be e-mailed to taxmaster@utah.gov.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD 297-2020. Please allow three working days for a response.



Tax Type
STC-RC

Sales and Use Account ID
N20145

Tax Period

Utah Sales Tax Refund Request – TC-62N

S
C
O

Tulane University/Tulane Educational Fund

Refund Amount:

--

I declare under penalty of perjury that to the best of my knowledge and belief this information is correct and complete.

Authorized signature

Date

Telephone

UTAH STATE TAX COMMISSION
SALES TAX REFUND REQUEST
210 N 1950 W
SLC UT 84134-3212





Utah State Tax Commission
Exemption Certificate
 (Sales, Use, Tourism and Motor Vehicle Rental Tax)

TC-721
 Rev. 6/99

Name of business or institution claiming exemption (purchaser) <u>Tulane University</u>		Telephone number <u>504-865-5783</u>	
Street address <u>6823 St Charles Ave</u>	City <u>New Orleans</u>	State <u>La</u>	ZIP <u>70118</u>
Authorized signature	Name (please print)	Title	
Name of Vendor or Supplier:			Date

The person signing this certificate MUST check the applicable box showing the basis for which the exemption is being claimed. Questions should be directed (preferably in writing) to Taxpayer Services, Utah State Tax Commission, 210 N 1950 W, SLC Utah 84134, Telephone (801) 297-2200, or toll free 1-800-662-4335.

Sales tax account numbers with an "H" prefix are not to be used for tax-free purchases for resale.

- RESALE OR RE-LEASE** Sales Tax License No. _____
 I certify that I am a dealer in tangible personal property or services and that the tangible personal property or services purchased are for resale or re-lease. If I use or consume any tangible personal property or services that I purchase tax free for resale, or if my sales are of food, beverages, dairy products and similar confections dispensed from vending machines (see Rule R865-19S-74), I will report and pay sales tax on the proper cost thereof directly to the Tax Commission on my next regular sales and use tax return.
- AGRICULTURAL PRODUCER**
 I certify that the items purchased will be used primarily and directly in a commercial farming operation and qualify for the Utah sales and use tax exemption. Failure to report these sales on the informational lines of the vendor's sales and use tax return may subject the seller to a penalty equal to the lesser of \$1000 or 10% of the sales and use tax that would have been imposed if the exemption had not applied.
- BUILDING MATERIALS USED OUTSIDE UTAH**
 I certify that the building materials and equipment purchased will be incorporated into real property outside the State of Utah, and that the state of use will not allow credit for sales or use tax paid to Utah.
 Vendor invoice number: _____ Date: _____
 Location of job outside Utah: _____
- COMMERCIAL AIRLINES**
 I certify that the food and beverages purchased are by a commercial airline for in-flight consumption; or, any parts or equipment purchased are for use in aircraft operated by common carriers in interstate or foreign commerce.
- COMMERCIALS, FILMS, AUDIO AND VIDEO TAPES**
 I certify that purchases of commercials, films, prerecorded video tapes, prerecorded audio program tapes or records are for sale or distribution to motion picture exhibitors, or commercial television or radio broadcasters. If I subsequently resell items to any other customer, or use or consume any of these items, I will report any tax liability directly to the Tax Commission.
- CONSTRUCTION MATERIALS PURCHASED FOR SCHOOLS OR RELIGIOUS AND CHARITABLE ORGANIZATIONS**
 I certify that the construction materials purchased are purchased on behalf of a public elementary or secondary school or religious or charitable organization. I further certify that the purchased construction materials will be installed or converted into real property owned by the school or religious or charitable organization.
 Name of school or religious or charitable organization: _____
 Name of project: _____
- FUELS, GAS, ELECTRICITY** Sales Tax License No. _____
 I certify that all gas, electricity, coal, coke, and other fuel purchased will be used for industrial use only and not for residential or commercial purposes. Include the business Standard Industrial Code, and state the predominant use of the fuel covered by the exemption.
 Standard Industrial Code: _____ Use of the fuel: _____
- HOME MEDICAL EQUIPMENT**
 I certify that the medical equipment purchased is eligible for payment under Title 18 or Title 19 of the federal Social Security Act, is prescribed or authorized by a licensed physician for the treatment of a medical illness or injury or as necessary to mitigate an impairment resulting from illness or injury, and will be used exclusively by the person for whom it was prescribed. **SALES OF SPAS OR SAUNAS ARE TAXABLE.**
- LEASEBACKS**
 I certify that the tangible personal property leased satisfies the following conditions: (1) the property is part of a sale-leaseback transaction; (2) sales or use tax was paid on the initial purchase of the property; and, (3) the leased property will be capitalized and the lease payments will be accounted for as payments made under a financing arrangement.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION

MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION FOR NEW OR EXPANDING OPERATIONS, NORMAL OPERATING REPLACEMENTS, OR SCRAP RECYCLING Sales Tax License No. _____

I certify that the manufacturing machinery or equipment purchased is for use in new or expanding operations or for normal operating replacements in a Utah manufacturing facility described within the SIC Codes of 2000-3999 or in a qualifying scrap recycling operation. This exemption does not apply to parts or services for repairs or maintenance. **A SEPARATE EXEMPTION CERTIFICATE MUST BE PRESENTED FOR EACH SUBSEQUENT PURCHASE, AT THE TIME OF PURCHASE.** Failure to report these purchases on the informational lines of the manufacturer's or scrap recycler's sales and use tax return may subject the manufacturer or scrap recycler to a penalty equal to the lesser of \$1000 or 10% of the sales and use tax that would have been imposed if the exemption had not applied.

MUNICIPAL ENERGY SALES AND USE TAX EXEMPTION

I certify that the natural gas or electricity purchased: is for resale; is prohibited from taxation by federal law, the U.S. Constitution, or the Utah Constitution; is for use in compounding or producing taxable energy; is subject to tax under the Motor and Special Fuel Tax Act; is used for a purpose other than as a fuel; is used by an entity exempted by municipal ordinance; or is for use outside a municipality imposing a municipal energy sales and use tax. The normal sales tax exemptions under Utah Code Section 59-12-104 do not apply to the Municipal Energy Sales and Use Tax.

POLLUTION CONTROL FACILITY Sales Tax License No. _____

I certify that our company has been granted a "Certification of Facilities" as provided for by Utah Code Ann. Sections 19-2-123 through 19-2-127 and as explained in Sales Tax Rule R865-19S-83 by either the Air Quality Board or the Water Quality Board. I further certify that each item of tangible personal property purchased under this exemption is qualifying machinery or equipment for this purpose.

RELIGIOUS OR CHARITABLE INSTITUTION Sales Tax Exemption No. N20145

I certify that the tangible personal property or services purchased will be used or consumed for essential religious or charitable purposes. **This exemption can only be used on purchases totaling \$1,000 or more, unless the sale is pursuant to a contract between the vendor and purchaser. CAUTION:** The normal charitable and religious exemption does not apply to purchases of Olympic merchandise unless the exempt entity is purchasing Olympic merchandise for resale. I certify that any Olympic merchandise purchased under this exemption will be resold and that I have obtained a Utah sales and use tax account number for this purpose.

SKI RESORT EXEMPTION Sales Tax License No. _____

I certify that the snowmaking equipment, ski slope grooming equipment or passenger ropeways purchased are to be paid directly with funds from the ski resort noted on the front page of this form. Failure to report these purchases on the informational lines of the ski resort's sales and use tax return may subject the ski resort to a penalty equal to the lesser of \$1000 or 10% of the sales and use tax that would have been imposed if the exemption had not applied.

STEEL MILL EXEMPTION

I certify that the rolls, rollers, refractory brick, electric motors or other replacement parts will be used in the furnaces, mills or ovens of a steel mill as described in SIC code 3312.

TOURISM/MOTOR VEHICLE RENTAL TAX EXEMPTION

I certify that the motor vehicle being leased or rented will be temporarily used to replace a motor vehicle that is being repaired pursuant to a repair or an insurance agreement; that the lease will exceed 30 days; that the motor vehicle being leased or rented is registered for a gross laden weight of 12,001 pounds or more; or, that the motor vehicle is being rented or leased as a personal household goods moving van. This exemption applies only to the tourism tax (up to 7 percent) and the short-term motor vehicle rental tax (Transportation Corridor Funding – 2.5 percent) – not to the state, local, transit, zoo, hospital, highways, county option or resort sales tax.

UNITED STATES GOVERNMENTAL EXEMPTION

I certify that the tangible personal property or services purchased are to be paid directly with funds from the entity noted on the front page of this form and will be used in the exercise of essential governmental functions. **"Directly" does not include per diem, entity advances, or similar indirect payments.**

UTAH STATE AND LOCAL GOVERNMENTS AND PUBLIC ELEMENTARY AND SECONDARY SCHOOLS Sales Tax License No. _____

I certify that the tangible personal property or services purchased are to be paid directly with funds from the entity noted on the front page of this form and will be used in the exercise of that entity's essential functions. If the purchaser noted on the front page of this form is a Utah state or local government, I certify that these construction materials will be installed or converted into real property by employees of this government entity. If the purchaser noted on the front page of this form is a public elementary or secondary school, I certify that these construction materials will be installed or converted into real property owned by this school. **"Directly" does not include per diem, entity advances, or similar indirect payments.**

To be valid this certificate must be filled in completely, including a check mark in the proper box. Please sign, date and, if applicable, include your license or exemption number.

NOTE TO VENDOR – Keep this certificate on file since it must be available for audit review.

NOTE TO PURCHASER – Keep a copy of this certificate for your records. You are responsible to notify the vendor of cancellation, modification, or limitation of the exemption you have claimed.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-3819. Please allow three working days for a response.