



K A N S A S

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DEPARTMENT OF REVENUE
OFFICE OF THE SECRETARY

Southern Illinois University Carbondale
1490 Douglas Drive
118 Lingle Hall, Mail Code 6620
Carbondale IL 629016620

KWebTax
PIN: 1249344
DO NOT DISCARD-KEEP IN A SAFE PLACE

RE: Issuance of Numbered Exemption Certificate

Enclosed is the new numbered sales and use tax exemption certificate issued to your organization by the Kansas Department of Revenue in accordance with the provisions of Section 21 of 2004 House Bill 2375. This new 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 after January 1, 2005 from the entities affected by the legislation.

You must provide a completed copy of this new 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 new numbered exemption certificate as you will need for your suppliers and vendors. This is the only certificate your organization will receive. If you have multiple purchasing departments you should provide each department with a copy of the certificate.

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 (including the Driver's License number of that individual) is 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 currently have a blanket exemption certificate on file with a vendor, you will just need to provide a completed copy of your new numbered exemption certificate to that vendor.

REPORTING CHANGES, REPRINTING LOST CERTIFICATES, REQUESTING CERTIFICATES. The department has developed an Internet application as part of its KWebTax 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.

KWebTax: Access to the Tax-Exempt Entity Exemption Certificate application is available through the KWebTax at the department's website, www.ksrevenue.org. On the home page, under "Your Business" is a link to Sales Tax Exemption Certificates to access your account. If you have not used the KWebTax page before, you will need to register and create an account. Once the account is created, click on "Certificates." To access an issued certificate, 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. The certificate number will be displayed and by clicking on the certificate you will be able to perform the functions mentioned. You can also apply for additional certificates if your organization has multiple divisions for which you want a separate exemption certificate issued.

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

DOCKING STATE OFFICE BUILDING, 915 SW HARRISON ST., TOPEKA, KS 66612-1588
Voice 785-296-3042 Fax 785-368-8392 <http://www.ksrevenue.org/>

**KANSAS DEPARTMENT OF REVENUE
DIVISION OF TAXATION**

TAX-EXEMPT ENTITY EXEMPTION CERTIFICATE

The Kansas Department of Revenue certifies that the entity to which it has issued this numbered certificate is exempt from paying Kansas sales and/or compensating use tax pursuant to:

K.S.A. 79-3606(c), which exempts all sales of tangible personal property and services, including the renting or leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution. The property or services will be used primarily by such schools or educational institutions for nonsectarian programs and activities provided or sponsored by them, or in the erection, repair or enlargement of buildings to be used for such purposes. **EXCEPTION:** This exemption does not apply to property or services used to erect, construct, repair, enlarge or equip buildings used primarily for human habitation.

By furnishing this certificate, the undersigned tax-exempt entity certifies that its direct purchase of:

Description of property or service purchased

Seller's Name: _____

Address: _____

Street, RR or PO Box

City

State

Zip

is exempt from the state and local sales or compensating use tax. The undersigned tax-exempt entity further understands and agrees that if the tangible personal property and/or service are used other than as stated, or for any other purpose that is not exempt from the tax, the undersigned tax-exempt entity becomes 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.

TAX-EXEMPT ENTITY INFORMATION

Name: Southern Illinois University Carbondale
Board of Trustees SIU Carbondale
Address: 1490 Douglas Drive
118 Lingle Hall, Mail Code 6620
Carbondale IL 629016620



Kansas Exemption Number:
KSF1YE9VQM

Expiration Date: 11/01/2010

Authorized Signature: _____

Officer, Office Manager or Administrator

Federal ID or Driver's License #: _____ *

* Required by K.S.A. 79-3651(f)

Printed Name: _____

Date: _____

USE OF THIS EXEMPTION CERTIFICATE

What purchases are exempt: The direct purchase, rental or lease of tangible personal property or repair services for the stated purposes are exempt. Purchases of property used for human habitation (beds, blinds, desks, construction materials, etc.) are taxable; residential dorm labor for repairs due to wear and elevator or pest control are exempt; repair due to damage is generally taxable.

Materials furnished by or through a contractor or the materials and/or labor of a subcontractor for real property projects are taxable.

Project Exemption Certificate (PEC) applicability: This entity is authorized to receive or issue a Project Exemption Certificate (PEC) in order that the materials purchased or furnished by a contractor or the materials and labor of a subcontractor on a real property project may be purchased without tax.

INFORMATION FOR RETAILERS

- You must keep a copy of this completed certificate with your other sales tax records for a period of at least three years from the date this certificate was signed and presented to you.
- A completed certificate may be used by the organization as a blanket exemption for future purchases from you of the same type for the same exempt purpose.
- All purchases must be a direct purchase – billed directly to the entity, and/or paid for with entity funds (check or credit card).
- Sales to employees or agents of the exempt entity using their personal funds are taxable, even when the employee/agent is reimbursed the expense by the exempt entity.
- The items purchased must be used exclusively by the exempt entity for the stated exempt purpose(s).