



State of Wyoming

DEPARTMENT OF REVENUE

DAVE FREUDENTHAL, Governor
EDMUND J. SCHMIDT, Director

122 West 25th Street, 2-West, Cheyenne, Wyoming 82002-0110
Telephone:(307) 777-7961 o Web:http://revenue.state.wy.us o E-mail:dor@wy.gov

Administration Fax (307) 777-7722 o Ad Valorem Division Fax (307) 777-7722 o Excise Division Fax (307)777-3632 o Mineral Division Fax (307) 777-7849 o Liquor Division Fax (307) 777-6255

March 26, 2009

Brigham Young University
PO Box 21128
Provo, UT 84602-1128
Attn: John N. Gardner

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

This exemption extends to *all purchases by the organization* in and for the regular *religious* 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 *religious* 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. A properly completed Certificate of Exemption must be furnished to your suppliers. Please find enclosed a Streamlined Sales Tax Agreement Certificate of Exemption for your use. **Your revenue identification (RID) number is 226917.**

Finally, should there be a change in the condition of your organization (i.e., IRS designation, name, address, or charitable condition) you are required to notify the Department immediately to obtain a current determination. Should you have any questions on this or other sales/use tax matters, please contact the Department of Revenue at (307) 777-2459.

Sincerely,

Tara Alexander
Program Coordinator
Education and Taxability
Excise Tax Division

Terri Lucero
Manager
Education and Taxability
Excise Tax Division

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multi-state Supplemental form.
 W Y If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
2. Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3. Please print

Name of purchaser
BRIGHAM YOUNG UNIVERSITY

Business Address B-280 ASB	City Provo	State UT	Zip Code 84602
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Purchaser's Tax ID Number 226917	State of Issue Wyoming	Country of Issue
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If no Tax ID Number Enter one of the following:	FEIN	Driver's License Number/State Issued ID Number	Foreign diplomat number
		State of Issue: Number	

Name of seller from whom you are purchasing, leasing or renting _____

Seller's address	City	State	Zip code
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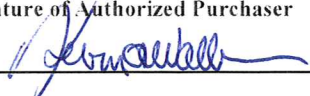
4. Type of business. Circle the number that describes your business

- | | |
|---|---------------------------------------|
| 01 Accommodation and food services | 11 Transportation and warehousing |
| 02 Agricultural, forestry, fishing, hunting | 12 Utilities |
| 03 Construction | 13 Wholesale trade |
| 04 Finance and insurance | 14 Business services |
| 05 Information, publishing and communications | 15 Professional services |
| 06 Manufacturing | 16 Education and health-care services |
| 07 Mining | 17 Nonprofit organization |
| 08 Real estate | 18 Government |
| 09 Rental and leasing | 19 Not a business |
| 10 Retail trade | 20 Other (explain) _____ |

5. Reason for exemption. Circle the letter that identifies the reason for the exemption.

- | | |
|--|---|
| A Federal government (department) _____ | H Agricultural production # _____ |
| B State or local government (name) _____ | I Industrial production/manufacturing # _____ |
| C Tribal government (name) _____ | J Direct pay permit # _____ |
| D Foreign diplomat # _____ | K Direct mail # _____ |
| E Charitable organization # _____ | L Other (explain) _____ |
| F Religious or educational organization # _____ | |
| G Resale # _____ | |

6. Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser	Print Name Here	Title	Date
	Kevin Walker	Director, Reg. Acct.	