

Division of Taxation
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Mark A. Burghart, Secretary

Laura Kelly, Governor

Issuance of Numbered Exemption Certificate

Brigham Young University

A153 ASB

Provo, UT 84602

KWebTax
PIN: 9529019

DO NOT DISCARD-KEEP IN A SAFE PLACE

Enclosed is the sales and use tax exemption certificate issued to your organization by the Kansas Department of Revenue in accordance with the provisions of K.S.A 79-3692. This 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 from the entities affected by the legislation.

You must provide a completed copy of this 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 numbered exemption certificate as you will need for your suppliers and vendors.

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 and your organization's federal ID number are 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 have a blanket exemption certificate on file with a vendor that has expired, you need to provide them an updated, completed copy of this exemption certificate.

REPORTING CHANGES, REPRINTING LOST CERTIFICATES, REQUESTING CERTIFICATES. The department has developed an Internet application as part of its Kansas Department of Revenue Customer Service Center 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.

Accessing your Certificate Online: Access to the Tax-Exempt Entity Exemption Certificate application is available through the Kansas Department of Revenue Customer Service Center (formerly KWebTax) at the department's website, www.ksrevenue.gov. On the home page, under "Business Tax" is a link to Exemption Certificates to access your account. If you have not used the Kansas Department of Revenue Customer Service Center page before, you will need to register and create an online account. Once the account is created, click on "Exemption Certificates." The exemption certificate information will be displayed at the bottom of the screen.

To access an issued certificate for the first time, 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. To add the certificate to your account, click on "Save". You will be returned to the main exemption page where key certificate information will be displayed at the bottom of the screen. You can then access the certificate to view, edit or print the certificate.

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

Kansas Department of Revenue

Sales and Use Tax Entity Exemption Certificate

The Kansas Department of Revenue certifies this entity is exempt from paying Kansas sales and/or compensating use tax as stated below.

Kansas Exemption Number: KSCN8NYH52

Expiration Date: 10/01/2028

The tax-exempt entity understands and agrees that if the tangible personal property and/or service are used other than as stated, or for any purpose that is not exempt from the tax, the tax exempt entity is 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. The certificate is issued for the sole use of the exempt entity as named.

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EXEMPT ENTITY INFORMATION:

Authorization and scope:

- K.S.A 79-3606(c) & (d) - Public or Private Elementary or Secondary Schools or Nonprofit Educational Institutions.
- Exemption applies to all direct purchase, rental or lease of tangible personal property and services, except purchases of goods for human habitation and indirect purchases by a contractor for a real property project with a PEC.

Limitations:

- Only direct purchases are exempt through the use of this certificate.
- This entity qualifies for exemption on indirect purchases by a contractor through the issuance of a Project Exemption Certificate (PEC). PECs should be obtained from the department prior to the start of the project. Apply on-line at KDOR's web site: www.ksrevenue.gov
- This exemption does not apply to the purchase of any construction machinery, equipment or tools by a contractor used in the constructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for the exempt entity.
- Subject to sales tax are purchases of capital goods used for human habitation (i.e. residential housing and dormitories) to include materials for construction, remodeling or repair and furnishings such as beds, curtains, desks and furniture. Labor services on dormitories are exempt as residential construction.

Exempt Entity Authorized Signature (Officer, Office Manager or Administrator)

Kevin L. Walker

Printed Name

87-0217280

Federal ID Number

Date

RETAILER INFORMATION:

- To qualify for exemption, the certificate must have an expiration date in the future and be signed by an authorized individual.
- Payment must be made by the entity on their checking account or on a credit/debit card issued to the entity. Acceptance of cash, personal checks, or personal credit/debit cards is not allowed for a tax exempt purchase.
- The entity must have a Kansas exemption certificate. Exemption certificates issued by other states are not valid in Kansas.
- Retailers are required to maintain a copy of the purchaser's certificate in their records for at least 3 years from the date of purchase. Retailers must maintain a current certificate on file.
- Selling tax exempt goods or services that are not exempt by statute may result in the assessment of tax.
- A completed certificate may be used as a blanket exemption for future purchases when of the same type and for the same exempt purpose.

Seller's name and address

Description of goods and/or services purchased

For additional information on Kansas sales and use taxes see Publication KS-1510, *Kansas Sales Tax and Compensating Use Tax* and Publication KS-1520, *Kansas Exemption Certificates*, located at: www.ksrevenue.gov Questions would be directed to Taxpayer Assistance at 785-368-8222.