

Subject: Sales Tax Exemption: INDIANA

Special Instructions for use: An exemption can be used for the use of a rental vehicle and for fees paid for the use of a conference room. An exemption cannot be used on taxes charged for lodging or meals. Payment can be made in cash. Provide completed Form ST-105 to vendor.



Indiana Department of Revenue
 Indiana Government Center North Indianapolis, Indiana 46204
Indiana Not-For-Profit Tax Registration Certificate
 (This certificate may not be used to collect sales tax)

Form NFP-1
 State Form
 (R/ 9-02)

Date Issued
 12/13/2002

Taxpayer ID No.
 0007438052 000 0

UNIV OF PITTSBURGH OF COMM
 CRAIG HALL STE 207
 PITTSBURGH, PA 15260

- Organization exempt from payment of Sales Tax.
- Organization not exempt from sales tax.

SALES TAX EXEMPT

(Detach Here)

This Taxpayer Identification Number (TID) may be used in making purchases exempt from sales tax, provided the merchandise is to be used for purposes as explained in Information Bulletin 10. This Taxpayer Identification Number (TID) may be used on Sales Tax Exemption Certificates (ST-105) when making qualified purchases.

I. Purchases by Not-For-Profit Organizations

A. Purchases for own use

In order to qualify for Sales Tax exemption on purchases as a not-for-profit organization, the following conditions must prevail:

1. The organization must be named or described in I.C. 6-25521 This includes organizations organized and operated exclusively for one or more of the following purposes:

Religious	Fraternal	Literary
Charitable	Educational	Civic
Scientific		
2. Also included are the following specifically named not-for-profit organizations:

Labor Unions	Public Schools
Licensed Hospitals	Parochial Schools
Churches	Pension Trusts
Monasteries	Business Leagues
Convents	Student Cooperative Housing
3. The article purchased must be used for the same purpose as that for which the organization is being exempted. Purchases for the private benefit of any member of the organization or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.
4. The fact that an organization is being exempted by the Federal Government or by the State of Indiana for Sales Tax purposes does not necessarily mean that a purchase made by a not-for-profit organization is exempt.

B. Purchase for resale

Tangible personal property purchased for resale by not-for-profit organizations is eligible for Sales Tax exemption.

C. Purchases by social organizations

Purchases of tangible personal property by organizations organized and operated predominantly for social purposes are not exempt. If over fifty percent (50%) of its expenditures are for, or related to, social activities such as food and beverage services, golf courses, swimming pools, dances, parties, and other social activities, the organization will be considered to be predominantly organized and operated for social purposes.

If the organization has been classified as a social organization or a water corporation, this Taxpayer Identification Number (TID) MAY NOT be used for exemption from sales tax on items purchased for the purpose of the organization.

INDIANA DEPARTMENT OF REVENUE
 STATE OFFICE BUILDING INDIANAPOLIS, INDIANA 46204
NOT-FOR-PROFIT TAX REGISTRATION CERTIFICATE
 (THIS CERTIFICATE MAY NOT BE USED TO COLLECT SALES TAX)

DATE ISSUED
05/08/96

CERTIFICATE NO.
749761 10

UNIV OF PITTSBURGH OF COMM
 CRAIG HALL STE 207
 PITTSBURGH PA 15260

- ORGANIZATION WHOLLY EXEMPT FROM PAYMENT OF GROSS INCOME TAX
- ORGANIZATION PARTIALLY EXEMPT FROM PAYMENT OF GROSS INCOME TAX

The above certificate number (except numbers in 800000 and 600000 series) may be used in making purchases exempt from sales tax, provided the merchandise is to be used for purposes qualified in Information Bulletin 10 as set-out on the reverse side of this certificate. If your organization conducts selling activities for more than (30) days each year, you must obtain a RETAIL MERCHANT CERTIFICATE. (DO NOT CONFUSE THIS CERTIFICATE WITH A RETAIL MERCHANTS CERTIFICATE).

Form ST-105
 (Rev. 3/84)

INDIANA GENERAL SALES TAX EXEMPTION CERTIFICATE
 (May not be used as an AGRICULTURAL OR UTILITY EXEMPTION CERTIFICATE.)

Name UNIVERSITY OF PITTSBURGH Account No. 749761 10

Address _____ Date _____

BLANKET SINGLE PURCHASE DESCRIPTION OF ARTICLES _____

- Sale to Retailer, Wholesaler or Manufacturer for Resale Only.
- Sale of Manufacturing machinery, tools and equipment to be used directly in direct production.
- Sales to Not-For-Profit Organizations, claiming exempt purchases pursuant to bulletin #10.

NOTE: Many purchases by Not-For-Profit Organizations are subject to Sales Tax; therefore, purchaser is cautioned to read bulletin #10 before signing this certificate.

- Sales to Governmental units.
- Other (Explain) _____

I hereby certify under the penalties of perjury, that the property that is to be purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the STATE GROSS RETAIL SALES TAX ACT.

Signed _____ Title _____

COMPANY EXEMPTION CERTIFICATES ARE NOT VALID FOR PERSONAL PURCHASES