



COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528
AUSTIN, TX 78711-3528

October 10, 2003

Ms. Laura Howatt
University of Utah
Tax Services
201 South Presidents Circle, Room 408
Salt Lake City, Utah 84112-9023

Dear Ms. Howatt:

The *University of Utah* qualifies for exemption from Texas sales and use tax as an educational organization. The university has been assigned tax identification number 1-87-6000525-8. Please refer to this identifying number when corresponding with our office.

Departments within the university may issue a Texas sales tax exemption certificate in lieu of paying state and local sales tax on taxable items if they relate to the purpose of the educational institution [the items can not be used for the personal benefit of a private member or individual.]

The enclosed certificate, form 01-339, does not require a number to be valid, and you may reproduce it in any quantity. You may download additional copies of the form online at <http://window.state.tx.us/taxinfo/taxforms/01-3392.pdf>, or call Tax Assistance toll free at 1-800-252-5555.

The exemption above *does not* extend to the Texas hotel occupancy tax or any other state imposed tax. If you have any questions regarding sales tax purchases and/or sales of taxable items or services, contact Tax Assistance at the number above. Also, please notify our office if the organization changes its name or mailing address.

If you have questions concerning the organization's exempt status, you may e-mail me at tax.help@cpa.state.tx.us or call me toll free at 1-800-531-5441, extension 5-0252.

Sincerely,

Peter Kevin Hudson
Exempt Organizations Section

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____


Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act; Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and, depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

 Purchaser	Title	Date
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do **not** send the completed certificate to the Comptroller of Public Accounts.