



June 18, 2026

Letter Id: L1803163152

UNIVERSITY OF NORTH DAKOTA
1301 RALPH ENGELSTAD STOP 8356
GRAND FORKS, ND 58202-8356

Subject: Sales and Use Tax Exemption Certificate No. EXM-R012193935

Based upon your request and the recommendation received from our Central Office, we are issuing you Sales and Use Tax Certificate of Exemption No. EXM-R012193935, which is enclosed.

We are also enclosing instructions explaining the proper use of this certificate. Please read these instructions very carefully before furnishing a copy of this certificate to your suppliers.

In addition, this certificate will expire on July 31, 2027. Upon expiration, please return the original certificate to:

Alabama Department of Revenue
Sales and Use Tax Division
P.O. Box 327710
Montgomery, AL 36132-7710

However, if upon expiration you still have a need for this certificate, you should contact the Central Office.

If you should have any questions, please do not hesitate to contact our office at (334) 242-1490 or by email at STExemptionUnit@revenue.alabama.gov.

Sincerely,

Wade Watson
Revenue Tax Accountant/Auditor

ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION

Instructions for Use of Exemption Certificate

The attached certificate of exemption is issued to the person, firm, or corporation whose name appears at the bottom of the certificate and is not transferable. The certificate holder is required to notify the Alabama Department of Revenue in writing of any change in name or address. The holder is also required to return the certificate to the Alabama Department of Revenue if the business for which the certificate was issued is closed or engages in retail sales for which a sales tax license is required. However, if upon expiration you still have a need for the exemption certificate, you should contact the Taxpayer Service Center listed on the reverse side that serves the county in which you are located.

The person, firm, or corporation to whom the certificate is issued is authorized to reproduce the necessary copies of the certificate to furnish their suppliers. The space for the name and address of the supplier must be filled in by the purchaser.

If the purchaser is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; and if a sole proprietorship, the proprietor must sign.

The certificate holder is required to maintain a list of all vendors to whom he furnishes copies of the certificate. This list must be retained in the purchaser's records available for inspection by the Alabama Department of Revenue and must provide the name, address, and type of business of each vendor to whom a copy of the certificate has been furnished.

The certificate is not valid until it has been signed by an examiner or revenue manager for the Alabama Department of Revenue.

The purchaser must check the proper box on the certificate designating the reason for exempting the tangible personal property purchased. Exemptions are explained below:

1. A sale of tangible personal property by wholesalers to licensed retail merchants, jobbers, dealers, or other wholesalers for resale. Does not include a sale by wholesalers to users or consumers not for resale.
2. A sale of tangible personal property to manufacturers or compounders which enters into and becomes an ingredient or component part of tangible personal property or products which such compounder or manufacturer manufactures or compounds for sale and the furnished container and label thereof. Does not include tangible personal property purchased by a manufacturer or compounder that does not become part of the product manufactured or compounded for sale.
3. Tangible personal property purchased by wholesalers for resale only to tax exempt customers.
4. Any other item exempt from sales tax not covered by the above three classifications.

Taxpayer Service Centers

• AUBURN-OPELIKA

3300 Skyway Drive
Auburn, AL 36830
3320 Skyway Drive, Suite 808
Opelika, AL 36801-7141
Telephone: (334) 887-9549

Counties:

Chambers	Lee	Talladega
Clay	Randolph	Tallapoosa
Coosa	Russell	

• JEFFERSON SHELBY

2020 Valleydale Road Suite 208
Hoover, AL 35244
PO Box 1927
Pelham, AL 35124-5927
Telephone: (205) 733-2740

Counties:

Jefferson	Shelby
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• DOTHAN

121 Adris Place
Dothan, AL 36303
P.O. Box 5739
Dothan, AL 36302-5739
Telephone: (334) 793-5803

Counties:

Barbour	Dale	Henry
Coffee	Geneva	Houston
Covington		

• GADSDEN

701 Forrest Avenue
Gadsden, AL 35901
P.O. Box 1190
Gadsden, AL 35902-1190
Telephone: (256) 547-0554

Counties:

Blount	Cleburne	Marshall
Calhoun	DeKalb	St. Clair
Cherokee	Etowah	

• HUNTSVILLE

4920 Corporate Drive, Suite H
Huntsville, AL 35805
PO Box 11487
Huntsville, AL 35814-1487
Telephone: (256) 837-2319

Counties:

Colbert	Jackson	Limestone
Cullman	Lauderdale	Madison
Franklin	Lawrence	Morgan

• MOBILE

Bel Air Tower Suite 100
851 E. I-65 Service Road South
Suite 100
Mobile, AL 36606
P.O. Drawer 160406
Mobile, AL 36616-1406
Telephone (251) 344-4737

Counties:

Baldwin	Conecuh	Monroe
Choctaw	Escambia	Washington
Clarke	Mobile	Wilcox

• MONTGOMERY

2545 Taylor Road
Montgomery, AL 36117
PO Box 327490
Montgomery, AL 36132-7490

Counties:

Autauga	Crenshaw	Macon
Bullock	Dallas	Montgomery
Butler	Elmore	Pike
Chilton	Lowndes	

• TUSCALOOSA

1434 22nd Avenue
Tuscaloosa, AL 35401
P.O. Box 2467
Tuscaloosa, AL 35403-2467
Telephone: (205) 759-2571

Counties:

Bibb	Marengo	Sumter
Fayette	Marion	Tuscaloosa
Greene	Perry	Walker
Hale	Pickens	Winston
Lamar		



ALABAMA DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION

NO: EXM-R012193935

Expires: July 31, 2027

State Sales and Use Tax Certificate of Exemption (Form: STE-1)

Pursuant To Sales and Use Tax Rule 810-6-5-.02

To _____ Date _____, 20 _____
Supplier

Street _____ City _____ State _____ Zip Code _____

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased on and after the date shown above will be purchased for the purpose indicated below and will be exempt from sales and/or use tax unless otherwise specified on each order, and that this certificate shall remain in effect until revoked in writing.

CHECK PROPER BOX

1. ☐ Tangible personal property purchased for resale only to licensed retail merchants, jobbers, dealers, or other wholesalers.
2. ☐ Tangible personal property purchased to become an ingredient or component part of tangible personal property manufactured or compounded for sale and the furnished containers and labels thereof (not including consumable supplies).
3. ☐ Tangible personal property purchased for resale only to tax exempt customers.
4. ☐ Statutorily Exempt Organization: _____
5. ☒ Restrictions (as specified): Restricted to the purchase of tangible personal property for school-related activities. Must be paid entirely with school funds and not authorized for any personal transactions.

KIND OF BUSINESS ENGAGED IN BY PURCHASER: Out of State Public University - Exempt from Sales & Use tax pursuant to Section 40-23-4(a)(15), Code of Alabama 1975, as amended, and Ex parte Hoover, Inc., 956 So. 2d 1149 (Ala. 2006).

Any tangible personal property obtained under this certificate of exemption may be subject to sales or use tax if used or consumed by the purchaser in any manner other than indicated on this certificate. The seller is required to act in good faith and to exercise reasonable care to determine the nature of the purchaser's business and know if goods purchased are consumed in the operation of the purchaser's business so as to render sales to him taxable. In the event it is determined at a subsequent date that the items sold are not exempt from sales and use tax, the seller, if he has acted in good faith and exercised reasonable care, is relieved of liability for the sales or use tax due on these purchases.

Issued and approved by the Alabama Department of Revenue, on 18-Jun-2026

BY

Revenue Manager

The seller is required to have only one certificate of exemption form on file from the purchaser. The seller must exercise reasonable care to determine that the tangible personal property obtained under this certificate is for the purpose indicated. A seller failing to exercise such care will be held liable for sales or use tax due on such purchases.

I, the undersigned, declare under penalties of false swearing, that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Alabama. I am aware that, if I make illegal tax-free purchases using this certificate and/or benefit from the illegal use of this certificate, I am liable for the sales or use tax determined to be due on these purchases.

PURCHASERS FIRM NAME UNIVERSITY OF NORTH DAKOTA

ADDRESS 264 CENTENNIAL DR STOP 7127 GRAND FORKS, ND 58202-7127

BY _____ TITLE _____
Owner, Partner, Officer, or Member