

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT
revenue.ky.gov

October 13, 2023

UNIVERSITY OF NORTH DAKOTA
ATTN: SHARON LOILAND
264 CENTENNIAL DR
STOP 8356
GRAND FORKS,ND 58202

LOCATION ADDRESS: 264 CENTENNIAL DR STOP 8356, GRAND FORKS,ND 58202.

PURCHASE EXEMPTION NUMBER: **OA-000180261**, EFFECTIVE DATE: **10/26/2018**

Dear Sir or Madam:

Your Application for Purchase Exemption -- Sales and Use Tax has been reviewed.

The Commonwealth of Kentucky grants an exemption from Kentucky sales and use tax for any out-of state government agency, organization, or institution which is exempt from state sales tax in its state of residence.

Therefore, having reviewed your application and appropriate supporting documentation, the Department of Revenue has approved your application for sales and use tax exemption in Kentucky.

Please be aware all purchases must be made directly by your exempt organization and that individual members of your organization cannot be invoiced individually or pay individually while using organization's exempt status in this state. The Out-Of-State Exemption Certificate, Revenue form 51A127 , must be provided to sellers to substantiate the exempt status of each purchase in this state.

Purchases derived from lodgings, meals, materials, and equipment are all eligible for the above exemption.

However, this authorization does not exempt your agency/organization from motor vehicle usage tax when purchasing a vehicle or u-drive-it tax when renting a motor vehicle.

If you require additional information or assistance in this matter, Please contact the Department of Revenue, Division of sales and Use Tax, Station 67, PO Box 181, Frankfort, KY 40602-0181, or call 502-564-5170.

Certification Section, Division of Sales and Use Tax

Email: DOR.WebResponseSalesTax@ky.gov

Form 51F009

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