

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
FRANKFORT
40601-2103
revenue.ky.gov

September 17, 2019

BEREA COLLEGE
ATTN: AURELIA BRANDENBURG
101 CHESTNUT ST
BEREA, KY 40403-1516

LOCATION ADDRESS: 101 CHESTNUT ST, BERE, KY 40403-1516.

PURCHASE EXEMPTION NUMBER: **F-000000198**, EFFECTIVE DATE: **12/31/1960**

Dear Sir or Madam:

Based on the information submitted in your Application for Purchase Exemption – Sales and Use Tax, you are hereby authorized to purchase tangible personal property or services, including utilities, without paying or reimbursing the vendor for the sales or use tax with respect to such purchases.

Your vendor is hereby authorized to sell tangible personal property or services, including accommodations and utilities, to you without receipt of sales or use tax, provided the vendor receives a copy of your purchase exemption certificate, Revenue Form 51A126, and retains the copy in the business's records. Every invoice should show that delivery was made to you and should bear the exemption permit number shown above. The vendor may deduct receipts from these sales on Line 4 of his/her return.

If any of the property purchased is not used within the exempt function of your charitable, educational, or religious institution, you will immediately report and pay the required tax measured by the purchase price of the property (you must contact the Department of Revenue immediately if such a situation arises). Any official or employee of the institution who uses official position to make tax-free purchases for personal use, or that of any other person, will be subject to the penalties provided in KRS 139.990 and other applicable laws.

The exemption authorization applies only to purchases made by your organization. If you are a nonprofit charitable, educational, or religious institution making retail sales of tangible personal property, a sales and use tax permit must be obtained for reporting and remitting the tax on such sales. For further information refer to the enclosed fact sheet. In addition, 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.

In the event there is a change in your name, address, or operations from information submitted in your application, you must notify the Department of Revenue in writing of the change immediately.

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

AN EQUAL OPPORTUNITY EMPLOYER M/F/D