

From: Geiser, John <John.Geiser@dor.mo.gov>
Sent: Monday, August 01, 2016 8:19 AM
To: Tammi D Thompson
Subject: RE: Sales and Use Tax Exemptions [encrypted]

Thank you for e-mailing the Missouri Department of Revenue.

Schools from other states that come to **Missouri** to make purchases may use the exemption letter issued to them in their home state. If you have frequent business or an established organization in this state, a Missouri Sales/Use Tax Exemption Letter is required.

<http://dor.mo.gov/forms/1746.pdf>

This is an informational e-mail only, not a binding letter ruling. The information in this e-mail is intended to provide you with guidance on the possible tax consequences of the specific facts you have presented. The discussion included in this e-mail is not, however, a complete or definitive explanation of the department's official policy on the issues presented. You are advised that the department may take a position different from the one stated in this e-mail without additional notice to you. To request a binding letter ruling see Regulation 12 CSR 10-1.020 at <http://s1.sos.mo.gov/cmsimages/adrules/csr/current/12csr/12c10-1.pdf>. Please let me know if I can provide additional information.

John Geiser
Revenue Processing Technician II
Missouri Department of Revenue
Sales & Use Tax Exemptions
Phone: 573-751-2836
Fax: 573-522-1271

CONFIDENTIALITY STATEMENT:

This electronic transmission may contain information that is confidential, privileged, and prohibited from disclosure and unauthorized use pursuant to applicable law. If you are the intended recipient of this transmission, be advised that its use is restricted by law and for the purpose stated herein. If you are not the intended recipient of this transmission, take notice that any viewing, use, dissemination, or copying of the information transmitted herewith is strictly prohibited. If you have received this transmission in error, please return it to the sender and delete all copies from your system.

From: Tammi D Thompson [<mailto:thompsontammi@sfasu.edu>]
Sent: Friday, July 29, 2016 11:55 AM
To: DOR.TC Web Addresses Sales Tax Exemptions
Subject: Sales and Use Tax Exemptions

Good Afternoon,

I wanted to inquire as to what forms would be needed for our student athletes or employees that might travel to Missouri for competitions, seminars, training, etc. to claim an exemption from sales and use tax on purchases (food, hotel, etc.)?

Thank you for your time.



Tammi D. Thompson '90

Accountant II

Controller's Office

STEPHEN F. AUSTIN STATE UNIVERSITY

P.O. Box 13035, SFA Station

Nacogdoches, TX 75962-3035

936-468-4210

936-468-2207 (fax)

thompsontammi@sfasu.edu

"The views and opinions expressed in this message are my own and do not necessarily reflect the views and opinions of Stephen F. Austin State University, its Board of Regents, or the State of Texas."

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency Stephen F. Austin State University		TX Tax ID 37557557552-FEI: 75-6002514
Address (Street & number, P.O. Box or Route Number) 2124 Wilson Dr., P.O. Box 13030		Phone (Area code and number) 936-468-2206
City, State, ZIP code Nacogdoches, TX 75962		

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 of invoice:

All Goods and Services

Purchaser claims this exemption for the following reasons:

State agency, Tax Exempt, Higher Education

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 express 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.

Sign here 	Purchaser	Title Director of Procurement	Date 1/1/2017
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NOTE: This certificate cannot be issued for the purchases, 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.