

COMMONWEALTH OF KENTUCKY  
**REVENUE CABINET**  
FRANKFORT  
40620

September 6, 2000

INDIANA UNIVERSITY  
ATTN: GUY DESTEFANO  
400 E 7TH ST POPLARS 239  
BLOOMINGTON IN 47405-3085

LOCATION ADDRESS:  
400 E 7TH ST POPLARS 239  
BLOOMINGTON IN 47405-3085

PURCHASE EXEMPTION NUMBER: OA142414

EFFECTIVE DATE: 09/06/2000

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 Revenue Cabinet 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 the 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, please write: Revenue Cabinet, Sales and Use Tax Section, Station 53, PO Box 181, Frankfort, KY 40602-0181. Phone 502-564-5170.



Kim Wakeland, Section Supervisor  
Sales and Use Tax Section  
Division of Compliance and Taxpayer Assistance