

TAXATION DIVISION
P O BOX 358
JEFFERSON CITY MO 65105-0358



Missouri
DEPARTMENT OF REVENUE

Telephone: (573) 751-2836
Fax: (573) 751-9409
E-mail: salestaxexemptions@dor.mo.gov

TRUSTEES OF TUFTS COLLEGE
169 HOLLAND ST
SOMERVILLE MA 02144

August 1, 2013

RE: SALES/USE TAX EXEMPTION APPLICATION

Dear Sir or Madam:

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(21) RSMO. The enclosed exemption letter is documentation of the exempt status of your organization. The organization above must adhere to the requirements of this exempt status. The exemption is not assignable or transferable. It is a limited exemption from sales and use taxes only and is not an exemption from real or personal property tax. Purchases by your organization are not subject to sales or use tax if conducted within your organization exempt functions and activities. Individuals making personal purchases may not use this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

The Missouri Sales/Use Tax Exemption Letter can not be used for personal purchases. This includes: personal hotel rooms, meals or items purchased for individual use.

If you require additional information or assistance, please contact the Taxation Division at Post Office Box 358, Jefferson City, Missouri 65105-0358 or by telephone at (573) 751-2836 during the hours of 8:00 a.m. to 5:00 p.m.

TAX RESOLUTION SECTION
TAXATION DIVISION

JG:DU0150

Enclosure 21472866

TAR094
201321300301136

Claim # 22463

State of Missouri

LIMITED EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES (Higher Education)

Issued to:

Missouri Tax I.D.: 21472866

TRUSTEES OF TUFTS COLLEGE
169 HOLLAND ST
SOMERVILLE MA 02144

Effective Date: 08/01/2013

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(21), RSMo. This letter is issued as documentation of the exempt status of your organization. The organization above must adhere to the requirements of this exempt status.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your organization are not subject to sales or use tax if conducted within your organization's exempt functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- A contractor may purchase and pay for construction materials exempt from sales tax when fulfilling a contract with your organization only if your organization issues a project exemption certificate and the contractor makes purchases in compliance with the provisions of Section 144.062 RSMo.
- Sales by your organization are subject to all applicable state and local sales taxes. If you engage in the business of selling tangible personal property or taxable services at retail, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Division, P.O. Box 358, Jefferson City, Missouri 65105-0358, Email salestaxexemptions@dor.mo.gov, or call 573-751-2836.

TAXATION DIVISION
P O BOX 358
JEFFERSON CITY MO 65105-0358



Missouri
DEPARTMENT OF REVENUE

Telephone: (573) 751-2836
Fax: (573) 751-9409
E-mail: salestaxexemptions@dor.mo.gov

TRUSTEES OF TUFTS COLLEGE
169 HOLLAND ST
SOMERVILLE MA 02144

July 23, 2013

RE: SALES/USE TAX EXEMPTION APPLICATION

Dear Sir or Madam:

Thank you for your request for a sales/use tax exemption letter for the Trustees of Tufts College.

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.

Exemption letters are limited exemptions issued to various types of organizations that are exempt under the statute. The organization's use of the letter depends on the type of organization and what is permitted by statute.

Exemption letters issued to religious and charitable organizations can be used for their religious, charitable, and educational functions and activities. Civic, social, service, and fraternal organizations may use the exemption letter in their civic and charitable functions and activities. These organizations are exempt from sales and purchases, as long those sales or purchases are for their exempt functions and activities.

The Missouri Sales/Use Tax Exemption Letter cannot be used for personal purchases. This includes: Personal hotel rooms; meals; and other personal items purchased for individual use.

If a sales/use tax exemption letter is still needed, please reply back to this letter within 30 days.

Trustees Of Tufts College
July 23, 2013
Page 2

If you require additional information or assistance, please contact the
Taxation Division at Post Office Box 358, Jefferson City, Missouri 65105-0358
or by telephone at (573) 751-2836 during the hours of 8:00 a.m. to 5:00 p.m.

TAX RESOLUTION SECTION
TAXATION DIVISION

JG:DU0150 00000000

TAR094
201320400300141

claim# 22463