

KANSAS DEPARTMENT OF REVENUE  
DIVISION OF TAXATION

TAX-EXEMPT ENTITY EXEMPTION CERTIFICATE

The Kansas Department of Revenue certifies that the entity to which it has issued this numbered certificate is exempt from paying Kansas sales and/or compensating use tax pursuant to:

K.S.A. 79-3606(c), which exempts all sales of tangible personal property and services, including the renting or leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution. The property or services will be used primarily by such schools or educational institutions for nonsectarian programs and activities provided or sponsored by them, or in the erection, repair or enlargement of buildings to be used for such purposes. EXCEPTION: This exemption does not apply to property or services used to erect, construct, repair, enlarge or equip buildings used primarily for human habitation.

By furnishing this certificate, the undersigned tax-exempt entity certifies that its direct purchase of: \_\_\_\_\_

Description of property or service purchased

Seller's Name: \_\_\_\_\_

Address: \_\_\_\_\_  
Street, RR or PO Box City State Zip

is exempt from the state and local sales or compensating use tax. The undersigned tax-exempt entity further understands and agrees that if the tangible personal property and/or service are used other than as stated, or for any other purpose that is not exempt from the tax, the undersigned tax-exempt entity becomes liable for the state and local sales or use tax. The unlawful or unauthorized use of this certificate is expressly prohibited, punishable by fine and/or imprisonment.

TAX-EXEMPT ENTITY INFORMATION

Name: University of Missouri System

Address

118 University hall  
Columbia MO 65211



Kansas Exemption Number:  
KSRT5V2GML

Expiration Date: November 1, 2009

Authorized Signature: \_\_\_\_\_ Driver's License #: \_\_\_\_\_  
Officer, Office Manager or Administrator \* Required by K.S.A. 79-3651(f)

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

USE OF THIS EXEMPTION CERTIFICATE

**What purchases are exempt:** The direct purchase, rental or lease of tangible personal property or repair services for the stated purposes are exempt. Purchases of property used for human habitation (beds, blinds, desks, construction materials, etc.) are taxable; residential dorm labor for repairs due to wear and elevator or pest control are exempt; repair due to damage is generally taxable.

Materials furnished by or through a contractor or the materials and/or labor of a subcontractor for real property projects are taxable.

**Project Exemption Certificate (PEC) applicability:** This entity is authorized to receive or issue a Project Exemption Certificate (PEC) in order that the materials purchased or furnished by a contractor or the materials and labor of a subcontractor on a real property project may be purchased without tax.

INFORMATION FOR RETAILERS

- You must keep a copy of this completed certificate with your other sales tax records for a period of at least three years from the date this certificate was signed and presented to you.
- A completed certificate may be used by the organization as a blanket exemption for future purchases from you of the same type for the same exempt purpose.
- All purchases must be a direct purchase - billed directly to the entity, and/or paid for with entity funds (check or credit card).
- Sales to employees or agents of the exempt entity using their personal funds are taxable, even when the employee/agent is reimbursed the expense by the exempt entity.
- The items purchased must be used exclusively by the exempt entity for the stated exempt purpose(s).