

## Sales Tax Exemption Information - KU

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Kutztown University of Pennsylvania is exempt from all Excise Taxes. This also applies to Pennsylvania Sales Tax, however, any contractor/supplier doing business with the University remains liable for the payment of Sales and Use Tax on all materials and fixtures he/she purchases or uses for the purpose of fulfilling his/her contract, even though the work is being performed for a governmental instrumentality.

An official document certifying the University's tax exempt status is available. The form can be downloaded and filled out by the University office. The University person, or office, making the purchase is responsible for sending it directly to the vendor requiring the form.

All university employees who utilize their Procurement Cards are responsible for following the instructions indicated below whenever they make a purchase.

1. Ensure purchase costs are reasonable. Remember to protect public funds as if they are your own.
2. Procurement Cards are to be used for official University business purchases only. Make sure to avoid prohibited purchases.
3. Once a vendor is selected, and confirms the goods are available you should inform the vendor of the University's tax-exemption from Pennsylvania State sales tax.
4. ESU's tax-exempt number is printed under the logo each Procurement Card as follows:  
**PA TAX EXEMPT 23-2710197**
5. Cardholders must review receipts for each purchase made to ensure that Pennsylvania State sales tax has not been assessed.
6. If sales tax has been assessed on a purchase it is the Cardholder's responsibility to contact the vendor to issue credit back to their card.
7. If a vendor is unwilling, or not able to, reimburse the assessed sales tax the cardholder should fill out the following statement and send it to the Card Systems Administrator to be included in the monthly statement paperwork where the original charge was made.

An authorized Kutztown University purchase was made by \_\_\_\_\_ on \_\_\_\_\_ day of \_\_\_\_\_, 20 . The aforementioned purchase was incorrectly assessed PA State sales tax. The vendor, \_\_\_\_\_ was notified on \_\_\_\_\_ day of \_\_\_\_\_, 20 that this purchase was PA State Sales tax exempt.

The vendor has indicated that they will not issue a credit to my card.



BUREAU OF BUSINESS TRUST FUND TAXES  
PO BOX 280901  
HARRISBURG PA 17128-0901

# PENNSYLVANIA EXEMPTION CERTIFICATE

- STATE AND LOCAL SALES AND USE TAX
- STATE HOTEL OCCUPANCY TAX AND LOCAL 1% HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- VEHICLE RENTAL TAX (VRT)

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

**(Please Print or Type)**  
**Read Instructions**  
**On Reverse Carefully**

**THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

- CHECK ONE:**
- PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
  - PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor or Lessor

Street	City	State	ZIP Code
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**NOTE:** Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

- FORM MV-1, Application for Certificate of Title (first-time registrations)
- FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

- 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: \_\_\_\_\_
- 2. Purchaser is a/an: instrumentality of the Commonwealth and entitled to make purchases of tangible personal property and services
- 3. Property will be resold under Account ID \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)
- 4. Purchaser is a/an: \_\_\_\_\_ holding Exemption Account ID \_\_\_\_\_
- 5. Property or services will be used directly and predominately by purchaser performing a public utility service.  
 PA Public Utility Commission PUC Number \_\_\_\_\_ and/or  U.S. Department of Transportation MC/MX \_\_\_\_\_
- 6. Exempt wrapping supplies, Account ID \_\_\_\_\_ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)
- 7. Other \_\_\_\_\_  
(Explain in detail. Additional space on reverse side.)

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee

Kutztown Univeristy of Pennsylvania

Signature

EIN  
23-2710197

Date

Street

PO Box 730, 15200 Kutztown Road

City  
Kutztown

State  
PA

ZIP Code  
19530

### 1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

### 2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.

### 3. RETENTION:

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.

**DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**

### 4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).