

COMMONWEALTH OF KENTUCKY
FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
FRANKFORT
40620

May 26, 2005

MIAMI UNIVERSITY
ATTN: WILLIAM SHAWVER
107 ROUDEBUSH HALL
OXFORD OH 45056

LOCATION ADDRESS:

107 ROUDEBUSH HALL
OXFORD OH 45056-

PURCHASE EXEMPTION NUMBER: OA163484

EFFECTIVE DATE: 05/26/2005

Dear Sir or Madam:

Your Application for Purchase Exemption – Sales and Use Tax has been reviewed.

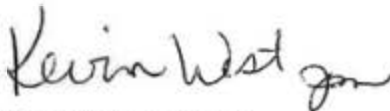
The Commonwealth of Kentucky grants an exemption from Kentucky sales and use tax for any out-of-state government agency, organization, or institution which is exempt from state sales tax in its state of residence.

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.



Kevin West, Supervisor
Sales and Use Tax Branch
Division of Compliance and Taxpayer Assistance