



MICHAEL T. BENSON
PRESIDENT

February 12, 2014

Re: Non-Profit Status of Eastern Kentucky University

To Whom It May Concern:

This is to certify that Eastern Kentucky University is a non-profit public institution of higher education. It was established by the Kentucky Legislature pursuant to Kentucky Revised Statutes Chapter 164 and is a corporate agency of the Commonwealth of Kentucky pursuant to KRS 44.073(1). The University is exempt from taxation by Section 501 of the Internal Revenue Code of 1964, as Amended, which reads, in part, as follows:

§501. Exemption from tax on corporations, certain trusts, etc.

(a) Exemption from taxation. An organization described in subsection (c) or (d) or section 401 (a) shall be exempt from taxation under this subtitle unless such exemption is denied under section 502 or 503.

(c)(3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes.

Should you have additional questions about the tax exempt status of Eastern Kentucky University, please feel free to contact me.

Sincerely,

A handwritten signature in black ink that reads "Michael T. Benson".

Michael T. Benson
President

COMMONWEALTH OF KENTUCKY
REVENUE CABINET
FRANKFORT
40620

February 4, 2000

EASTERN KY STATE UNIVERSITY
ATTN: KEN SMITH
521 LANCASTER AVE
RICHMOND KY

LOCATION ADDRESS:
521 LANCASTER AVE
RICHMOND KY 40475-3102

PURCHASE EXEMPTION NUMBER: A00605

EFFECTIVE DATE: 12/31/1960

Dear Sir or Madam:

Based on the information submitted in your Application for Purchase Exemption – Sales and Use Tax, you are hereby authorized to purchase tangible personal property or services, including utilities, without paying or reimbursing the vendor for the sales or use tax with respect to such purchases.


Your vendor is hereby authorized to sell tangible personal property or services, including utilities, to you without receipt of sales or use tax, provided the vendor receives a copy of your purchase exemption certificate, Revenue Form 51A126, in good faith and retains the copy in the business's records. Every invoice should show that delivery was made to you and should bear the exemption permit number shown above. The vendor may deduct receipts from these sales on Line 4 of his/her return.

If any of the property purchased is not used within the exempt function of your charitable, educational, or religious institution, you will immediately report and pay the required tax measured by the purchase price of the property (you must contact the Revenue Cabinet immediately if such a situation arises). Any official or employee of the institution who uses official position to make tax-free purchases for personal use, or that of any other person, will be subject to the penalties provided in KRS 139.990 and other applicable laws.

This exemption authorization applies only to purchases made by your organization. If you are a nonprofit charitable, educational, or religious institution making retail sales of tangible personal property, a sales and use tax permit must be obtained for reporting and remitting the tax on such sales. For further information refer to the enclosed Revenue Circular 51C030.

In the event there is a change in your name, address, or operations from the information submitted in your application, you must notify the Revenue Cabinet in writing of the change immediately.

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


Raymond Franklin, Revenue Auditor
Sales and Use Tax Section
Division of Compliance and Taxpayer Assistance

Enclosure