

## Form ST-105

State Form 49065 R4/ 8-05

Indiana Department of Revenue  
General Sales Tax Exemption Certificate

Indiana registered retail merchants and businesses located outside Indiana may use this certificate. The claimed exemption must be allowed by Indiana code. Exemption statutes of other states are not valid for purchases from Indiana vendors. **This exemption certificate can not be issued for the purchase of Utilities, Vehicles, Watercraft, or Aircraft.** Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.

**Sales tax must be charged unless all information in each section is fully completed by the purchaser.** Purchasers not able to provide all required information must pay the tax and may file a claim for refund (Form GA-110L) directly with the Department of Revenue.

Section 1 (print only)	Name of Purchaser <u>Robert Morris University</u>		
	Business Address <u>6001 University Boulevard</u>	City <u>Moon Township</u>	State <u>PA</u> Zip <u>15108</u>
	Purchaser must provide minimum of one ID number below.*		
	Provide your Indiana Registered Retail Merchant's Certificate TID and LOC Number as shown on your Certificate.....		
		<u>0125824530</u>	<u>000</u>
		TID# (10 digits)	LOC# ( 3 digits)
	If not registered with the Indiana DOR, provide your State Tax ID Number from another State.....		
		<u>75-08618-1</u>	<u>PA</u>
		State ID#	State of Issue

\*See instructions on the reverse side if you do not have either number.

Section 2	Is this a <input checked="" type="checkbox"/> blanket purchase exemption request or a <input type="checkbox"/> single purchase exemption request? (check one)
	Description of items to be purchased. _____

Section 3	Purchaser must indicate the type of exemption being claimed for this purchase. (check one or explain)
	<input type="checkbox"/> Sales to a retailer, wholesaler, or manufacturer for <b>resale</b> only.
	<input type="checkbox"/> Sale of manufacturing machinery, tools, and equipment to be used directly in direct <b>production</b> .
	<input checked="" type="checkbox"/> Sales to <b>nonprofit organizations</b> claiming exemption pursuant to Sales Tax Information Bulletin #10. (May not be used for personal hotel rooms and meals.)
	<input type="checkbox"/> Sales of tangible personal property predominately used (greater than 50 percent) in providing <b>public transportation</b> - provide USDOT#. A person or corporation who is hauling under someone else's motor carrier authority, or has a contract as a <b>school bus operator</b> , must provide their SS# or FID# in lieu of a State ID# in Section #1. USDOT# _____
	<input type="checkbox"/> Sales to persons, occupationally engaged as farmers, to be used directly in production of <b>agricultural</b> products for sale. <b>Note:</b> A farmer not possessing a State Business License# may enter a FID# or a SS# in lieu of a State ID# in Section #1.
	<input type="checkbox"/> Sales to a <b>contractor</b> for exempt projects (such as public schools, government, or nonprofits).
	<input type="checkbox"/> Sales to <b>Indiana Governmental Units</b> (agencies, cities, towns, municipalities, public schools, and state universities).
	<input type="checkbox"/> Sales to the <b>United States Federal Government</b> - show agency name. _____ <b>Note:</b> A U.S. Government agency should enter its Federal Identification Number (FID#) in Section #1 in lieu of a State ID#.
	<input type="checkbox"/> Other - explain. _____

Section 4	I hereby certify under the penalties of perjury that the property purchased by the use of this exemption certificate is to be used for an exempt purpose pursuant to the State Gross Retail Sales Tax Act, Indiana Code 6-2.5, and the item purchased is not a utility, vehicle, watercraft, or aircraft.
	I confirm my understanding that misuse, (either negligent or intentional), and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.
	Signature of Purchaser _____ Date _____
	Printed Name <u>Gina Smith</u> Title <u>A/P Manager</u>

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.  
**Seller must keep this certificate on file to support exempt sales.**



Form NP-1  
State Form 51065  
(4-03)

Indiana Department of Revenue  
Indiana Government Center North Indianapolis, Indiana 46204  
**Indiana Nonprofit Sales Tax Exemption Certificate**  
(This certificate may not be used to collect sales tax)

**TID:** 0125824530  
**LOC:** 000  
**Corresp ID:** 0600038807701  
**Issued:** 10/31/2006

0600038807701

ROBERT MORRIS UNIVERSITY  
6001 UNIVERSITY BLVD  
MOONTOWNSHIP, PA 15108

Organization is **only exempt** from payment of sales tax on purchases for which the organization is granted exemption.

**(Detach Here)**

Qualifying for sales tax exemption requires the completion and filing of an application form prescribed by the Indiana Department of Revenue. The taxpayer Identification Number (TID) above must be provided to the retailer if purchases are to be exempt from sales tax. In addition, to qualify for sales tax exemption, such purchases must be used for purposes described in Information Bulletin #10. The TID must be used on Sales Tax Exemption Certificates (ST-105) when making qualified purchases.

The fact that an organization is granted exemption from income tax by the federal government, or that it at one time was granted such an exemption by the State of Indiana, does not necessarily mean that a purchase made by a nonprofit organization is exempt from sales tax.

**Requirements for Sales Tax Exempt Purchases by Nonprofit Organizations:**

**A. Purchases by a Nonprofit Organization for its Own Use:**

1. In order to qualify for sales tax exemption on purchases, a nonprofit organization, must satisfy the following conditions:

- (a) The organization must be named or described in IC. 6-2.5-5-21(b). Organizations named or described in this Code section are organized and operated exclusively for one or more of the following purposes:

Civic	Charitable	Educational	Fraternal
Literary	Religious	Scientific	

- (b) Included in the above general organizational categories are the following specifically named types of nonprofit organizations:

Business Leagues	Churches	Convents
Fraternities	Labor Unions	Licensed Hospitals
Monasteries	Parochial Schools	Pension Trusts
Shared Hospital Services	Sororities	Student Cooperative Housing

2. In order to qualify for sales tax exemption, purchases must be used for the same purposes for which the nonprofit organization is granted exemption.
3. *Purchases for the private benefit of any member, director, or officer of the nonprofit organization, or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.*

**B. Purchases by Nonprofit Organization for Resale:**

Purchases of tangible personal property purchased for resale by nonprofit organizations are eligible for sales tax exemption.