## Sales Tax Reciprocal Agreement by State

<table>
<thead>
<tr>
<th>State</th>
<th>Sales Tax Exemption Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Blue Highlight</td>
<td>State has no sales tax</td>
</tr>
<tr>
<td>Yellow Highlight</td>
<td>State offers a reciprocal agreement, use that state's form</td>
</tr>
<tr>
<td>Green Highlight</td>
<td>State offers a reciprocal agreement, use PA form</td>
</tr>
<tr>
<td>Orange Highlight</td>
<td>Applied for Exemption Status will update once received</td>
</tr>
<tr>
<td>No Highlight</td>
<td>Must pay sales tax for that state</td>
</tr>
</tbody>
</table>

### State Sales Tax Exemption Status

<table>
<thead>
<tr>
<th>State</th>
<th>Sales Tax Exemption Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>SSI must pay sales tax in Alabama</td>
</tr>
<tr>
<td>Alaska</td>
<td>There is no sales tax</td>
</tr>
<tr>
<td>Arizona</td>
<td>SSI must pay sales tax in Arizona</td>
</tr>
<tr>
<td>Arkansas</td>
<td>SSI must pay sales tax in Arkansas</td>
</tr>
<tr>
<td>California</td>
<td>SSI must pay sales tax in California</td>
</tr>
<tr>
<td>Colorado</td>
<td>Use PA form</td>
</tr>
<tr>
<td>Connecticut</td>
<td>SSI must pay sales tax in Connecticut</td>
</tr>
<tr>
<td>Delaware</td>
<td>There is no sales tax</td>
</tr>
<tr>
<td>District Of Columbia</td>
<td>Applied for exemption</td>
</tr>
<tr>
<td>Florida</td>
<td>Use Florida form for exemption</td>
</tr>
<tr>
<td>Georgia</td>
<td>SSI must pay sales tax in Georgia</td>
</tr>
<tr>
<td>Hawaii</td>
<td>There is no sales tax</td>
</tr>
<tr>
<td>Idaho</td>
<td>Use Idaho Form</td>
</tr>
<tr>
<td>Illinois</td>
<td>Applied for exemption</td>
</tr>
<tr>
<td>Indiana</td>
<td>SSI must pay sales tax in Indiana</td>
</tr>
<tr>
<td>Iowa</td>
<td>SSI must pay sales tax in Iowa</td>
</tr>
<tr>
<td>Kansas</td>
<td>SSI must pay sales tax in Kansas</td>
</tr>
<tr>
<td>Kentucky</td>
<td>Use Kentucky form</td>
</tr>
<tr>
<td>Louisiana</td>
<td>SSI must pay sales tax in Louisiana</td>
</tr>
<tr>
<td>Maine</td>
<td>Applied for exemption</td>
</tr>
<tr>
<td>Maryland</td>
<td>SSI must pay sales tax in Maryland</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>SSI must pay sales tax in Massachusetts</td>
</tr>
<tr>
<td>Michigan</td>
<td>Use Michican form</td>
</tr>
<tr>
<td>Minnesota</td>
<td>Use Minnesota form</td>
</tr>
<tr>
<td>Mississippi</td>
<td>Applied for exemption</td>
</tr>
<tr>
<td>Missouri</td>
<td>Use Missouri form</td>
</tr>
<tr>
<td>Montana</td>
<td>There is no sales tax</td>
</tr>
<tr>
<td>Nebraska</td>
<td>SSI must pay sales tax in Nebraska</td>
</tr>
<tr>
<td>Nevada</td>
<td>SSI must pay sales tax in Nevada</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>There is no sales tax</td>
</tr>
<tr>
<td>New Jersey</td>
<td>SSI must pay sales tax in New Jersey</td>
</tr>
<tr>
<td>New Mexico</td>
<td>SSI must pay sales tax in New Mexico</td>
</tr>
<tr>
<td>New York</td>
<td>SSI must pay sales tax in New York</td>
</tr>
<tr>
<td>North Carolina</td>
<td>SSI must pay sales tax in North Carolina</td>
</tr>
<tr>
<td>North Dakota</td>
<td>Use North Dakota form</td>
</tr>
<tr>
<td>Ohio</td>
<td>Use PA form</td>
</tr>
<tr>
<td>State</td>
<td>Sales Tax Requirement</td>
</tr>
<tr>
<td>----------------------</td>
<td>---------------------------------------------</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>SSI must pay sales tax in Oklahoma</td>
</tr>
<tr>
<td>Oregon</td>
<td>There is no sales tax</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Use PA form</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>SSI must pay sales tax in Rhode Island</td>
</tr>
<tr>
<td>South Carolina</td>
<td>SSI must pay sales tax in South Carolina</td>
</tr>
<tr>
<td>South Dakota</td>
<td>Use South Dakota Form</td>
</tr>
<tr>
<td>Tennessee</td>
<td>SSI must pay sales tax in Tennessee</td>
</tr>
<tr>
<td>Texas</td>
<td>SSI must pay sales tax in Texas</td>
</tr>
<tr>
<td>Utah</td>
<td>SSI must pay sales tax in Utah</td>
</tr>
<tr>
<td>Vermont</td>
<td>SSI must pay sales tax in Vermont</td>
</tr>
<tr>
<td>Virginia</td>
<td>SSI must pay sales tax in Virginia</td>
</tr>
<tr>
<td>Washington</td>
<td>SSI must pay sales tax in Washington</td>
</tr>
<tr>
<td>Washington DC</td>
<td>Applied for exemption</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>SSI must pay sales tax in Wisconsin</td>
</tr>
<tr>
<td>Wyoming</td>
<td>SSI must pay sales tax in Wyoming</td>
</tr>
</tbody>
</table>
**PENNSYLVANIA EXEMPTION CERTIFICATE**

**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**

<table>
<thead>
<tr>
<th>Street</th>
<th>City</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
</table>

**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, semitrailer 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 registration)
- 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: __________________________________________________________________________

3. Property will be resold under License Number _____________ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)

4. Purchaser is a/an: Non-profit educational institution holding Exemption Number 75-560708

5. Property or services will be used directly and predominately by purchaser performing a public utility service.
   - ☐ PA Public Utility Commission PUC Number _____________
   - ☐ US Department of Transportation MC/MX

6. Exempt wrapping supplies, License Number _____________ (If purchaser does not have a PA Sales Tax License Number, 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**

Student Services, Inc. of West Chester University

<table>
<thead>
<tr>
<th>Signature</th>
<th>EIN</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>__________</td>
<td>23-2490021</td>
<td>10/14/</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Street</th>
<th>City</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>259 Sykes Union, Rosedale Avenue</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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 80 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: 75-000000-0).
Idaho State Tax Commission
SALES TAX EXEMPTION ON LODGING ACCOMMODATIONS
Claimed by Employees Using A Qualifying Credit Card Payment

<table>
<thead>
<tr>
<th>Hotel/Motel/Campground Name (Seller)</th>
<th>Guest (Name)</th>
<th>Driver's license number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>Address</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>State</td>
<td>Zip Code</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This exemption does not apply if you pay charges from your own personal funds or from expense reimbursements. To qualify, the credit card company must directly bill your employer.

I am an employee of a(n):

- [ ] U.S. Government Agency
  - WLY Student Services

Name of Agency: __________________________

Qualifying Type of Card:  [ ] Purchase Card  [ ] Fleet Card  [ ] Travel Card

Credit Card Number: ____________

* Purchase cards will be either VISA (beginning with 4486, 4614, or 4716) or MasterCard (beginning with 5565 or 5568).
* Fleet cards will be either Voyager (beginning with 8899) or MasterCard (beginning with 5565 or 5568).
* Travel cards will be either VISA (beginning with 4486 or 4414) or MasterCard (beginning with 5565 or 5568). Travel cards with the sixth digit of 6, 7, 8, 9, or 0 are billed directly to the government agency and qualify for exemption.
* Charges to travel cards with the sixth digit of 1, 2, 3, or 4 are billed directly to the employee, do not qualify for the tax exemption, and are subject to tax.

- [ ] Idaho State Government Agency
  - (State schools are included as nonprofit schools under Other Qualified Organizations.)

Name of Agency: __________________________

Credit Card Number: ____________

* Qualifying cards are Visa issued by Bank of America. They include the name of the agency and usually the name of a state employee. The card is specifically marked "Tax Exempt." Other cards such as Diners Club, which include the state agency and an employee name, are billed directly to the employee and do not qualify for exemption.

- [ ] Idaho Local Government Agency or Other Qualified Organization*
  - (See the back of this form for qualified organizations.)

Name of Agency or Qualified Organization: __________________________

Type of Card:  [ ] MasterCard  [ ] Visa  [ ] American Express
  [ ] Diner's Club  [ ] Other  (Name of Card)

Credit Card Number: ____________

I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.

Signature of Guest: __________________________

Work Address: __________________________

Date: __________________________

Work Phone Number: __________________________

* This form may be reproduced.
* This form is valid only if all information is complete.
* The seller must keep this form.
Important—Not valid unless completed.

OUT-OF-STATE PURCHASE EXEMPTION CERTIFICATE

Check Applicable Block
Blanket
Single Purchase

I hereby certify that Student Service, Inc., Westchester University
Name of Agency or Institution
759 Sales Union, Rosevale Avenue, Westchester, PA 19583
Address

is an out-of-state agency, organization or institution exempt in its state of residence from sales and use tax and that the tangible personal property, digital property, or services to be purchased from:

Name of Vendor

will be used solely for the exempt purpose.
Description of property or services to be purchased:

In the event that the property or services purchased are not used for the exempt purpose, it is understood that I am required to pay the tax measured by the purchase price.

I also understand that the information contained herein can be provided to the state of residence. Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Authorized Signature
Exemption or ID Number

CAUTION TO SELLER: This certificate can be used only for sales to agencies, organizations or institutions which, as an entity, are exempt from sales and use taxes in their state of residence. It cannot be used to claim exemption for specific types of property which may be exempt in the purchaser's state of residence. Sellers may not accept this certificate in lieu of a Resale Certificate, Multijurisdictional Certificate or Direct Pay Authorization.

51A127 (12-09)
DEPARTMENT OF REVENUE
Frankfort, Kentucky 40620

Date
Controller
Michigan Sales and Use Tax Certificate of Exemption

INSTRUCTIONS: DO NOT send to the Department of Treasury. Certificate must be retained in the seller’s records. This certificate is invalid unless all four sections are completed by the purchaser.

SECTION 1: TYPE OF PURCHASE

☐ A. One-Time Purchase
   Order or Invoice Number: __________________

☐ B. Blanket Certificate. Recurring Business Relationship

☐ C. Blanket Certificate
   Expiration Date (maximum of four years): __________

The purchaser hereby claims exemption on the purchase of tangible personal property and selected services made from the vendor listed below. This certifies that this claim is based upon the purchaser’s proposed use of the items or services, OR the status of the purchaser.

Vendor’s Name and Address

Student Services, Inc. 259 Sykes Union Westchester PA

19383

SECTION 2: ITEMS COVERED BY THIS CERTIFICATE

Check one of the following:

1. ☐ All items purchased.
2. ☐ Limited to the following items:
   ________________________________

SECTION 3: BASIS FOR EXEMPTION CLAIM

Check one of the following:

1. ☐ For Lease. Enter Use Tax Registration Number: ____________________________
2. ☐ For Resale at Retail. Enter Sales Tax License Number: ______________________

The following exemptions DO NOT require the purchaser to provide a number:

3. ☐ Agricultural Production. Enter percentage: ______
4. ☐ Church, Government Entity, Nonprofit School, or Nonprofit Hospital (Circle type of organization).
5. ☐ Contractor (must provide Michigan Sales and Use Tax Contractor Eligibility Statement (Form 3520)).
6. ☐ For Resale at Wholesale.
7. ☐ Industrial Processing. Enter percentage: ______
8. ☐ Nonprofit Internal Revenue Code Section 501(c)(3) or 501(c)(4) Exempt Organization (must provide IRS authorized letter with this form).
9. ☐ Nonprofit Organization with an authorized letter issued by the Michigan Department of Treasury prior to June 1994 (must provide copy of letter with this form).
10. ☐ Rolling Stock purchased by an Interstate Motor Carrier.
11. ☐ Qualified Data Center
12. ☐ Other (explain): ______________________________

SECTION 4: CERTIFICATION

I declare, under penalty of perjury, that the information on this certificate is true, that I have consulted the statutes, administrative rules and other sources of law applicable to my exemption, and that I have exercised reasonable care in assuring that my claim of exemption is valid under Michigan law. In the event this claim is disallowed, I accept full responsibility for the payment of tax, penalty and any accrued interest, including, if necessary, reimbursement to the vendor for tax and accrued interest.

<table>
<thead>
<tr>
<th>Business Name</th>
<th>Westchester University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Services, Inc.</td>
<td>Type of Business (see codes on page 2)</td>
</tr>
<tr>
<td>Business Address</td>
<td>15</td>
</tr>
<tr>
<td>259 Sykes Union, Rosedale Avenue</td>
<td></td>
</tr>
<tr>
<td>City, State, ZIP Code</td>
<td>West Chester, PA, 19383</td>
</tr>
<tr>
<td>Business Telephone Number (include area code)</td>
<td>Name (Print or Type)</td>
</tr>
<tr>
<td>(610) 436-2857</td>
<td>Nancy Stoltzfus</td>
</tr>
<tr>
<td>Signature and Title</td>
<td>Date Signed</td>
</tr>
<tr>
<td>[Signature] Controller</td>
<td>1/17/17</td>
</tr>
</tbody>
</table>
Certificate of Exemption

Purchaser: Complete this certificate and give it to the seller.

Seller: If this certificate is not fully completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked, and remains in force as long as the purchaser continues making purchases, or until otherwise cancelled by the purchaser.

☐ Check if this certificate is for a single purchase and enter the related invoice/purchase order # ____________________________

☐ If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make multiple purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name ____________________________ Project description ____________________________

Name of purchaser
Student Services, Inc. West Chester University

Business address
259 Sykes Union, Rosedale Ave City West Chester State PA Zip code 19383

Purchaser's tax ID number 03-0490001 State of issue PA

If no tax ID number, enter one of the following:

Driver's license number/State issued ID number

Name of seller from whom you are purchasing, leasing or renting

Type of business:

☐ 01 Accommodation and food services
☐ 02 Agricultural, forestry, fishing, hunting
☐ 03 Construction
☐ 04 Finance and insurance
☐ 05 Information, publishing and communications
☐ 06 Manufacturing
☐ 07 Mining
☐ 08 Real estate
☐ 09 Rental and leasing
☐ 10 Retail trade
☐ 11 Transportation and warehousing
☐ 12 Utilities
☐ 13 Wholesale trade
☐ 14 Business services
☐ 15 Professional services
☐ 16 Education and health-care services
☐ 17 Nonprofit organization University
☐ 18 Government
☐ 19 Not a business (explain) ____________________________
☐ 20 Other (explain) ____________________________

Type of business

Reason for exemption:

☐ A Federal government (department) ____________________________
☐ B Specific government exemption (from list on back) ____________________________

☐ C Tribal government (name) ____________________________
☐ D Foreign diplomat # ____________________________
☐ E Charitable organization # ____________________________
☐ F Educational organization # ____________________________
☐ G Religious organization # ____________________________
☐ H Resale
☐ I Capital Equipment

Reason for exemption

☐ J Agricultural production
☐ K Industrial production/manufacturing
☐ L Direct pay authorization
☐ M Multiple points of use (services, digital goods, or computer software delivered electronically)
☐ N Direct mail
☐ O Other (enter number from back page) ____________________________
☐ P Percentage exemption
☐ Advertising (enter percentage) ____________________________
☐ Utilities (enter percentage) ____________________________
☐ Electricity (enter percentage) ____________________________

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined $100 under Minnesota law for each transaction for which the certificate is used.)

Signature of authorized purchaser: ____________________________ Print name here: Nancy Boltas
Title: Controller Date: 1/7/17

Forms and fact sheets are available on our website at www.revenue.state.mn.us
Missouri Department of Revenue
Sales and Use Tax Exemption Certificate

Caution to seller: In order for the certificate to be accepted in good faith by the seller, the seller must exercise care that the property being sold is exempt. When a purchaser is claiming an exemption for purchases of items that qualify for the full manufacturing exemption and other items that only qualify for the partial manufacturing exemption, the seller must make certain the correct amount of tax is charged for each item purchased.

<table>
<thead>
<tr>
<th>Name</th>
<th>Telephone Number</th>
<th>Missouri Tax I.D. Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Services, Inc.</td>
<td>3199</td>
<td>8 1 0 4 3 6 B B 2 7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contact Person</th>
<th>Doing Business As Name (DBA)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nancy Stoltzfus</td>
<td>W.U. Student Services Inc</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>259 Sykes Union, Rosedale Ave</td>
<td>West Chester</td>
<td>PA</td>
<td>19383</td>
</tr>
</tbody>
</table>

Describe products or services purchased exempt from tax

Type of business: **Non-Profit University**

### Seller

<table>
<thead>
<tr>
<th>Name</th>
<th>Telephone Number</th>
<th>Contact Person</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Doing Business As Name (DBA)</th>
<th>Address</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
</table>

### Purchaser

<table>
<thead>
<tr>
<th>Purchases of Tangible Personal Property for resale: Retailer's State Tax ID Number</th>
<th>Home State</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Missouri Retailers must have a Missouri Tax I.D. Number)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Purchases of Taxable Services for resale (see list of taxable services in instructions)</th>
<th>Missouri Tax ID. Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Resale certificate cannot be taken by seller in good faith unless the purchaser is registered in Missouri)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Purchases by Manufacturer or Wholesaler for Wholesales: Home State:</th>
<th>(Missouri Tax I.D. Number may not be required)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Purchases by Manufacturer or Wholesaler for Wholesales:</th>
<th>(Only for parts that will be used on vehicles being resold) (An Exemption Certificate for Tire and Lead-Acid Battery Fee (Form 149T) is required for tire and battery fees)</th>
</tr>
</thead>
</table>

### Manufacturing/Manufacturing Exemption

- Ingredient or Component Part
- Manufacturing Machinery, Equipment, and Parts
- Material Recovery Processing
- Plant Expansion
- Research and Development of Agricultural Biotechnology Products and Plant Genomics Products and Prescription Pharmaceuticals

### Manufacturing/Industrial Exemption

- Research and Development
- Machinery and Equipment Used or Consumed in Manufacturing
- Materials, Chemicals, Machinery, and Equipment Used or Consumed in Material Recovery Processing Plant
- Utilities or Energy and Water Used or Consumed in Manufacturing (Must complete below)

<table>
<thead>
<tr>
<th>Purchaser's Manufacturing Percentage</th>
<th>Purchaser's Square Footage</th>
</tr>
</thead>
</table>

### Other

- Agricultural
- Common Carrier
- Locomotive Fuel
- Air and Water Pollution Control, Machinery, Equipment, Appliances, and Devices
- Commercial Motor Vehicles or Trailers Greater than 54,000 Pounds

<table>
<thead>
<tr>
<th>Signature (Purchaser or Purchaser's Agent)</th>
<th>Title</th>
<th>Date (MM/DD/YYYY)</th>
</tr>
</thead>
</table>

If you have questions, please contact the Department of Revenue at:

**Phone:** (573) 751-2836
**TTY:** (800) 735-2966
**Fax:** (573) 522-1271
Certificate of Exemption

Purchaser: Complete this certificate and give it to the seller. Seller: If this certificate is not fully completed, you must charge sales tax. Keep this certificate for your records.

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. ☐ Check if you are attaching the Multi-state Supplemental form.
   ☑ If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2. ☐ Check if this certificate is for a single purchase and enter the related invoice/purchase order # ____________________

3. Please print

Name of purchaser
Student Services, Inc.

Business address
259 Sykes Union, Rosedale Ave

City
West Chester

State
PA

Zip code
19383

Purchaser’s tax ID number
23-2490021

State of issue
PA

Country of issue
United States

If no tax ID number

Enter one of the following:

FEIN
23-2490021

Driver’s license number/state issue ID number

State of issue: PA Number

Name of seller from whom you are purchasing, leasing or renting

Seller’s address

City

State

Zip code

4. Type of business. Check the box that describes your business.

☐ Accommodation and food services
☐ Agricultural, forestry, fishing, hunting
☐ Construction
☐ Finance and insurance
☐ Information, publishing and communications
☐ Manufacturing
☐ Mining
☐ Real estate
☐ Rental and leasing
☐ Retail trade
☐ Transportation and warehousing
☐ Utilities
☐ Wholesale trade
☐ Business services
☐ Professional services
☐ Education and health-care services
☐ Nonprofit organization
☐ Government
☐ Not a business
☐ Other (explain) ____________________

5. Reason for exemption. Check the box that identifies the reason for the exemption.

☐ Federal government (department)
☐ State or local government (name) STATE UNIVERSITY
☐ Tribal government (name)
☐ Foreign diplomat #
☐ Charitable organization #
☐ Religious or educational organization #
☐ Resale #

☐ Agricultural production #
☐ Industrial production/manufacturing #
☐ Direct pay permit #
☐ Direct mail #
☐ Other (explain) ____________________

6. Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser

Print Name Here

Title
Controller

Date 1/7/17

21999 (5/27/09)
**PENNSYLVANIA EXEMPTION CERTIFICATE**

**CHECK ONE:**
- ☒ STATE OR LOCAL SALES AND USE TAX
- ☐ STATE OR LOCAL HOTEL OCCUPANCY TAX
- ☐ PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- ☐ VEHICLE RENTAL TAX (VRT)

(Please Print or Type)

**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**

<table>
<thead>
<tr>
<th>Street</th>
<th>City</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
</table>

**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: 
- [ ] 3. Property will be resold under License Number: ______ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)
- [ ] 4. Purchaser is a/an: Non-profit educational institution holding Exemption Number 75-650708
- [ ] 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 [ ] US Department of Transportation MC/IX
- [ ] 6. Exempt wrapping supplies, License Number: ______ (If purchaser does not have a PA Sales Tax License Number, 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**

Student Services, Inc. of West Chester University

<table>
<thead>
<tr>
<th>Signature</th>
<th>EIN</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Signature]</td>
<td>23-2490021</td>
<td>10/14/12</td>
</tr>
</tbody>
</table>

**Street**

259 Sykes Union, Rosedale Avenue

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Chester</td>
<td>PA</td>
<td>19383</td>
</tr>
</tbody>
</table>

**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).
PENNSYLVANIA EXEMPTION CERTIFICATE

CHECK ONE:
☐ STATE OR LOCAL SALES AND USE TAX
☐ STATE OR LOCAL HOTEL OCCUPANCY TAX
☐ PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
☐ VEHICLE RENTAL TAX (VRT)

(Please Print or Type)

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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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:

☐ 3. Property will be resold under License Number _____________________. (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)

☐ 4. Purchaser is a/an: Non-profit educational institution holding Exemption Number 75-560703

☐ 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 ☐ US Department of Transportation MC/MX

☐ 6. Exempt wrapping supplies, License Number _____________________. (If purchaser does not have a PA Sales Tax License Number, 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

Student Services, Inc. of West Chester University

Signature

Signature

EIN

Date

23-2490021

10/19/9

Street

City

State

ZIP Code

259 Sykes Union, Rosedale Avenue

West Chester

PA

19383

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South Dakota Streamlined Sales Tax Agreement
Certificate of Exemption

Warning to purchaser:
This is a multistate form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that is due tax on this sale. The state that is due tax on this sale may be notified that you claimed exemption from sales tax.

The purchaser will be held liable for any tax and interest, and possible civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption.

1. [ ] Check if you are attaching the Multistate Supplemental form.

If not, enter the two-letter abbreviation for the state under whose laws you are claiming exemption.

2. [ ] Check if this certificate is for a Single Purchase Certificate. Invoice/purchase order # ______________________

3. A. Name of purchaser
   Student Services, Inc.  [ ] westchester university

B. Business address
   259 Sykes Union, Rosedale Ave

C. Purchaser's tax ID number
   State of Issue: PA  County of Issue: Chey
   EIN: 03-0490002

D. If no tax ID number, enter FEIN

E. If no ID number or FEIN, enter Driver’s License Number/State Issued ID number

F. Foreign diplomat number

G. Name of seller from whom you are purchasing, leasing or renting

H. Seller’s address

4. Purchaser's Type of business. Circle the number that best describes your business.

[ ] 01 Accommodation and food services
[ ] 02 Agriculture, forestry, fishing, hunting
[ ] 03 Construction
[ ] 04 Finance and insurance
[ ] 05 Information, publishing and communications
[ ] 06 Manufacturing
[ ] 07 Mining
[ ] 08 Real estate
[ ] 09 Rental and leasing
[ ] 10 Retail trade
[ ] 11 Transportation and warehousing
[ ] 12 Utilities
[ ] 13 Wholesale trade
[ ] 14 Business services
[ ] 15 Professional services
[ ] 16 Education and health-care services
[ ] 17 Nonprofit organization
[ ] 18 Government
[ ] 19 Not a business
[ ] 20 Other (explain) ________________

5. Reason for exemption. Circle the letter that identifies the reason for the exemption.

[ ] A Federal government (Department)  [H] Agricultural
[ ] B State or local government (Agency)  [E] Industrial production/manufacturing  Does not apply in SD
[ ] C Tribal government
[ ] D Foreign diplomat
[ ] E Charitable organization - SD Permit Required
[ ] F Religious or private educational organization - SD Permit Required
[ ] G Resale

[ ] I Direct pay permit
[ ] K Direct Mail

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized purchaser

Print name here

Title

Date 1/1/17
Consumer's Certificate of Exemption
Issued Pursuant to Chapter 212, Florida Statutes

<table>
<thead>
<tr>
<th>Certificate Number</th>
<th>Effective Date</th>
<th>Expiration Date</th>
<th>Exemption Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>85-8017160807C-3</td>
<td>01/18/2017</td>
<td>01/31/2022</td>
<td>501(C)(3) ORGANIZATION</td>
</tr>
</tbody>
</table>

This certifies that

WCU STUDENT SERVICES INC
259 SYKES UNION ROSEDALE AVE
WEST CHESTER PA 19383-0001

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

Important Information for Exempt Organizations

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your Consumer's Certificate of Exemption is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select “Registration of Taxes,” then “Registration Information,” and finally “Exemption Certificates and Nonprofit Entities.” The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.