

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

November 13, 2009

SHAWNEE STATE UNIVERSITY  
ATTN: KAREN ARTHUR  
940 SECOND STREET  
PORTSMOUTH OH 45662

LOCATION ADDRESS:  
  
940 SECOND STREET  
PORTSMOUTH OH 45662-

PURCHASE EXEMPTION NUMBER: OA163572

EFFECTIVE DATE: 08/08/2007

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 Department of Revenue 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: Department of Revenue, Division of Sales and Use Tax, Station 67, PO Box 181, Frankfort, KY 40602-0181. Phone 502-564-5170.



Wayne Penix, Supervisor  
Certification Section