

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

WWW.WINDOW.STATE.TX.US



October 10, 2013

Ms. Cecily Nobles
Department of Purchasing
The University of Akron
100 Lincoln Street
Akron, Ohio 44325-0001

Dear Ms. Nobles:

The University of Akron is exempt from Texas franchise tax as an educational out-of-state organization effective Jan. 1, 2008 and from Texas sales and use tax effective Jan. 4, 2001. The exemption does not extend to hotel occupancy tax.

Vendors that require verification of the exemption may use our search located online at http://window.state.tx.us/taxinfo/exempt/exempt_search.html.

We have assigned Texas taxpayer number 13460029245 to the organization. Please reference this number in correspondence with us. The assignment of the taxpayer number does not mean the organization is permitted to collect or remit Texas taxes. Exempt organizations must collect taxes on most of their sales. Please give our Tax Assistance section a call at (800) 252-5555 if you need a sales tax permit.

The sales tax exemption extends to goods and services purchased for use by your organization. The exemption does not apply if the purchase is for the personal benefit of an individual or private party, or is not related to the organization's exempt purpose. For more information, please see our publication # 96-122, *Exempt Organizations – Sales and Purchases*.

A valid exemption certificate (form 01-339/Back) can be issued instead of paying tax when buying taxable items necessary to the exempt purpose of the organization. The exemption certificate does not need a taxpayer number to be valid, but you may provide your taxpayer number if the seller requests it. The exemption certificate can be obtained online at www.cpa.state.tx.us/taxinfo/taxforms/01-339.pdf.

Our goal is to provide you with prompt, professional service. Please take a moment to complete our survey; enclosed and online at <http://aixtcp.cpa.state.tx.us/surveys/tpsuvr2/index.html>.

If you have any questions, write to us at exempt.orgs@cpa.state.tx.us or P. O. Box 13528, Austin, Texas 78711-3528, or call us at (800) 531-5441, ext. 66922. The fax number is (512) 475-1598. Also, our publications and other helpful information are online at www.window.state.tx.us/taxinfo/exempt.

Sincerely,

WynNelle Leeth

WynNelle Leeth
Exempt Organizations Section