

## STATE OF NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

Cory Fong, Commissioner

December 1, 2009

Alma College 614 W Superior St Alma MI 48801

Dear Taxpayer:

Subject: Sales and Use Tax Exemption Number E-5792

To document that your agency or organization is exempt from North Dakota sales and use tax, the Office of State Tax Commissioner has assigned the enclosed exemption number. A copy of this exemption certificate should be presented to the retailer at the time of each purchase to verify your exempt status. The retailer is required to keep a copy of this certificate on file. The certificate number should be listed on each sales document together with the signature of the person making the purchase.

Please note that purchases made by employees and later reimbursed by your organization are subject to state and local sales taxes. Only purchases paid for by a check, warrant, or a centrally billed procurement card issued directly by your organization qualify for a sales tax exemption. This exemption number is important and every effort should be made to limit knowledge of the number to those individuals authorized to make purchases on behalf of your organization.

Sincerely,

Blane D. Braunberger, Supervisor

Sales and Use Tax Compliance Section

Phone: 701-328-3011

**Enclosure** 



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## State of North Dakota Certificate of Exempt Status - Exempt Organization

Under the provisions of North Dakota Century Code § 57-39.2-04, the organization whose name appears below is certified to be exempt from sales taxes applicable to purchases, rentals and leases of tangible personal property to be used solely and exclusively in the performance of functions by that organization.

Alma College 614 W Superior St Alma, MI 48801

Certificate Number: E-5792 Date Issued: 12/1/2009

Cory Fong
Tax Commissioner

Blane D. Braunberger, Supervisor Sales & Use Tax Compliance Sectio