

# Educational Organization Guide

Please locate your state for form links and special instructions.

State	Form	Form Link	Special Instructions
Alabama	Exempt By Statute	N/A	No Documentation Required
Alaska	No Sales/Use Tax	N/A	N/A
Arizona	Taxable	N/A	N/A
Arkansas	Taxable	N/A	N/A
California	Taxable	N/A	N/A
Colorado	Application for Sales Tax Exemption	<a href="#">Application for Sales Tax Exemption for Colorado Organizations</a>	N/A
Connecticut	Form CERT-119 and Federal/Group Determination Letter	<a href="#">Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations CERT-119</a>	A “qualifying organization” may purchase supplies, services and equipment without paying Connecticut sales and use taxes if the purchases are made by the organization, are exclusively for the purposes for which the organization was established, and are paid for with organization funds. To claim exemption for the purchase of goods or taxable services, the organization must complete <a href="#">CERT-119</a> , <i>Certificate for Purchases of Tangible Personal Property and Services by Qualifying Exempt Organizations</i> and give it to the retailer. The organization must attach to the CERT-119 a copy its federal Determination Letter or group Determination Letter issued by the Internal Revenue Service.
Delaware	No Sales/Use Tax	N/A	N/A
District of Columbia	Exempt By Statute	N/A	No Documentation Required

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Florida	Consumer's Certificate of Exemption DR-14 (State Issued)	<a href="#">Application for Consumer's Certificate of Exemption</a>	Exemption from Florida sales and use tax is granted only to certain political subdivisions and nonprofit organizations that meet the criteria set forth in sections 212.08(6), 212.08(7), and 213.12(2), Florida Statutes (F.S.). These exemptions are granted only to those political subdivisions and organizations that apply for, qualify for, and receive a <i>Consumer's Certificate of Exemption</i> (Form DR-14). We are required to file a copy of the FL Consumer's Certificate of Exemption recognizing an entity as one which is exempt from sales tax on its purchase. Please fax certificate to (512) 283-2210, and reference your customer number.
Georgia	State of Georgia Department of Revenue Sales Tax Certificate of Exemption Form ST-5	<a href="#">Sales Tax Certificate of Exemption ST-5</a>	N/A
Hawaii	Taxable	N/A	N/A
Idaho	Sales Tax Resale or Exemption Certificate ST 101	<a href="#">Sales Tax Exemption Certificate ST-101</a>	We are required to file a copy of the ID Certificate of Exemption recognizing an entity as one which is exempt from sales tax on its purchase. If you haven't registered your business, please go to <a href="https://labor.idaho.gov/applications/ibrs/ibr.aspx">https://labor.idaho.gov/applications/ibrs/ibr.aspx</a> for more information. Please fax certificate to (512) 283-2210, and reference your customer number.
Illinois	Department of Revenue Exemption Letter (State Issued)	See Special Instructions	In Illinois, only organizations that have applied for and received an exemption identification number ("E" number) from the Illinois Department of Revenue qualify as tax-exempt purchasers of tangible personal property and prepaid wireless services. Once such organizations have been granted their "E" numbers, they may purchase items tax free to further their organizational purposes. For more information please go to <a href="http://tax.illinois.gov/Publications/Pubs/Pub-104.pdf">http://tax.illinois.gov/Publications/Pubs/Pub-104.pdf</a> We are required to file a copy of the state issued letter from the IL Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please fax certificate to (512) 283-2210, and reference your customer number.

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State	Form	Form Link	Special Instructions
<b>Indiana</b>	Indiana Department of Revenue General Sales Tax Exemption Certificate ST-105	<a href="#">Indiana Department of Revenue General Sales Tax Exemption Certificate</a>	Purchaser must be registered with the Department of Revenue or the appropriate taxing authority of the purchaser's state of residence.
<b>Iowa</b>	Iowa Sales Tax Exemption Certificate 31-014	<a href="#">Iowa Sales Tax Exemption Certificate Form 31-014</a>	N/A
<b>Kansas</b>	State Issued Certificate	<a href="#">Kansas Business Taxes for Schools and Educational Institutions</a>	The Kansas Exemption Certificates guide provides instructions and forms for sales tax exemptions for schools and educational institutions.
<b>Kentucky</b>	Purchase Exemption Certificate (A State Issued Letter)	<a href="#">Application for Purchase Exemption Sales and Use Tax Form 51A125</a>	We are required to file a copy of the state issued certificate from the Kentucky Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please fax certificate to (512) 283-2210, and reference your customer number.
<b>Louisiana</b>	Exemption Certificate (State Issued)	<a href="#">Certificate of Sales/Use Tax Exemption/Exclusion of Purchases by Political Subdivisions of the State of Louisiana</a>	An organization must apply for and receive an exemption certificate from the Louisiana Department of Revenue before the Revenue Division will issue a local exemption certificate. A certificate of exemption will apply only to sales made directly by the organization seeking the exemption. We are required to file a copy of the state issued certificate from Louisiana Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please fax certificate to (512) 283-2210, and reference your customer number.
<b>Maine</b>	Exempt By Statute	N/A	No Documentation Required

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<b>Maryland</b>	Exemption Certificate (State Issued Card)	<a href="#">Combined Registration Application Form CRA</a>	We are required to file a copy of the state issued certificate (card) from the Maryland Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please fax certificate to (512) 283-2210, and reference your customer number. For more information please go to <a href="http://business.marylandtaxes.com/taxinfo/salesanduse/exemption/applying.asp">http://business.marylandtaxes.com/taxinfo/salesanduse/exemption/applying.asp</a>
<b>Massachusetts</b>	State Issued Certificate ST-2 or Exempt Purchaser Certificate ST-5	<a href="#">Form ST-5 Sales Tax Exempt Purchaser Certificate</a>	We are required to file a copy of the certificate recognizing an entity as one which is statutorily exempt from sales tax on its purchase. Please fax certificate to (512) 283-2210, and reference your customer number. Please go to <a href="http://www.mass.gov/dor/forms/restricted-forms-notice.html">http://www.mass.gov/dor/forms/restricted-forms-notice.html</a> for more information about the ST-2 Form.
<b>Michigan</b>	Michigan Sales and Use Tax Certificate of Exemption Form 3372	<a href="#">Michigan Sales and Use Tax Certificate of Exemption Form 3372</a>	Information about exemptions can be found on the <a href="#">Michigan Department of Treasury</a> website. You can complete Form 3372, Michigan Sales and Use Tax Certificate of Exemption online and print it for your use. We are required to file the completed form to vendors for their files, along with a copy of your IRS determination letter. Please fax certificate and IRS determination letter to (512) 283-2210, and reference your customer number.
<b>Minnesota</b>	Minnesota Revenue Certificate of Exemption Form ST-3 and State Issued Letter	<a href="#">Minnesota Revenue Certificate of Exemption Form ST-3</a>	Under Minnesota law, some nonprofit groups may purchase certain kinds of items without paying sales tax. These groups must have received formal exempt status authorization from the Minnesota Department of Revenue and use Form ST3, Certificate of Exemption, in order to make tax-free purchases. We are required to file a copy of the state issued certificate from the Minnesota Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please fax certificate to (512) 283-2210, and reference your customer number.
<b>Mississippi</b>	Exempt By Statute -No Documentation Required	N/A	N/A

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Missouri	Department of Revenue Exemption Letter (State Issued)	<a href="#">Missouri Sales/Use Tax Exemption Application Form 1746</a>	We are required to file a copy of the state issued letter from the Missouri Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please fax state issued letter to (512) 283-2210, and reference your customer number.
Montana	No Sales/Use Tax	N/A	N/A
Nebraska	Nebraska Resale or Exempt Sale Certificate Form 13	<a href="#">Nebraska Resale or Exempt Sale Certificate Form 13</a>	Educational organizations will be issued a Nebraska state exemption identification number. This exemption number must be entered in Section B of the Form 13. Please fax completed certificate to (512) 283-2210, and reference your customer number.
Nevada	Exemption Letter (State Issued)	<a href="#">Nevada Department of Taxation Application for Sales/Use Tax Exemption for Religious/Charitable/Educational Organizations</a>	We are required to file a copy of the state issued letter from the Nevada Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please fax state issued letter to (512) 283-2210, and reference your customer number.
New Hampshire	No Sales/Use Tax	N/A	N/A
New Jersey	Exempt By Statute	N/A	No Documentation Required
New Mexico	Nontaxable Transaction Certificate (State Issued) Form ACD31052	<a href="#">Taxation Revenue Department Application for Business Tax Identification Number</a>	We are required to file the Nontaxable Transaction Certificate (Form ACD-31052) as issued by the New Mexico Taxation and Revenue Department recognizing an entity as one which is statutorily exempt from sales tax on its purchase. It must be specifically issued to DELL MARKETING LP.
New York	Exempt By Statute	N/A	No Documentation Required

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North Carolina	Streamlined Sales and Use Tax Agreement Certificate of Exemption Form E-595E	<a href="#">Streamlined Sales and Use Tax Agreement Certificate of Exemption Form E-595E</a>	N/A
North Dakota	Certificate of Exempt Status (State Issued)	<a href="#">North Dakota Application For Sales Tax Exemption Certificate</a>	The exempt organization will receive a Certificate of Exempt Status – Exempt Organization containing a number beginning with an “E” followed by a four-digit number. A copy of the North Dakota sales tax exemption certificate must be presented to the supplier when purchases are made. North Dakota does not recognize exemption certificates or numbers issued by other states or government entities. Please fax Certificate of Exempt Status to (512) 283-2210, and reference your customer number.
Ohio	Exempt By Statute	N/A	No Documentation Required
Oklahoma	State of Oklahoma Exemption Letter (State Issued Letter)	<a href="#">Oklahoma Sales Tax Exemption Packet</a>	We are required to file a copy of the letter from the Oklahoma Tax Commission recognizing an entity as one which is statutorily exempt from sales tax on its purchase. Please fax state issued letter to (512) 283-2210, and reference your customer number.
Oregon	No Sales/Use Tax	N/A	N/A
Pennsylvania	Exempt By Statute	N/A	No Documentation Required
Rhode Island	Certificate of Exemption Letter (State Issued)	<a href="#">Application for Certificate of Exemption for an Exempt Organization</a>	We are required to file a copy of the state issued Certificate of Exemption from the Rhode Island Tax Administrator recognizing an entity as one which is exempt from sales tax on its purchase. Please fax the Certificate of Exemption to (512) 283-2210, and reference your customer number.
South Carolina	Taxable	N/A	N/A
South Dakota	Exempt By Statute	N/A	No Documentation Required

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Tennessee	Streamlined Sales and Use Tax Certificate of Exemption	<a href="#">Streamlined Sales and Use Tax Certificate of Exemption</a>	We are required to file a copy of the state issued certificate from the Tennessee Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please fax the Certificate of Exemption to (512) 283-2210, and reference your customer number.
Texas	Exempt By Statute	N/A	No Documentation Required
Utah	Exempt By Statute	N/A	No Documentation Required
Vermont	Exempt By Statute	N/A	No Documentation Required
Virginia	Certificate of Exemption – Medical ST-13	<a href="#">Commonwealth of Virginia Sales and Use Tax Certificate of Exemption Form ST-13</a>	We are required to file a copy of the state issued certificate from the Virginia Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase. Please fax the Certificate of Exemption to (512) 283-2210 and reference your customer number.
Washington	Taxable	N/A	N/A
West Virginia	Exemption Certificate F0003	<a href="#">Certificate of Exemption</a>	We are required to file a copy of the state issued certificate from the West Virginia Department of Revenue recognizing an entity as one which is exempt from sales tax on its purchase.
Wisconsin	Exempt By Statute	N/A	No Documentation Required
Wyoming	Certificate of Exemption	<a href="#">Wyoming Certificate of Exemption</a>	N/A