State of Wyoming

DEPARTMENT OF REVENUE

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March 5, 2009

Embry-Riddle Aeronautical University, Inc.
600 South Clyde Morris Blvd.
Daytona Beach, FL 32114

Based on the information you have furnished this office, we find that the ***Embry-Riddle Aeronautical University, Inc.,*** qualifies for exemption from Wyoming sales/use tax under W.S. 39-15-105 and 39-16-105. ***This exemption has been in effect uninterrupted since October 23, 1995.***

This exemption extends to ***all purchases by the organization*** in and for the regular ***charitable*** functions and activities of the organization. Purchases by the organization of services and tangible personal property used to provide benefits to members or employees, such as housing, clothing, transportation, food, etc., would not be exempt the tax.

As a ***charitable*** organization, your occasional sales for fund-raising purposes are also exempt from sales tax under W.S. 39-15-105 and 39-16-105. However, if you make regular or routine sales for fund-raising purposes, such regular sales are not exempt. If such sales are made by your organization, you are required to obtain a Wyoming Sales/Use Tax license and file regular tax returns with this department for your sales. If you have any questions about the classification of sales made by your organization, we urge you to submit written evidence of your activities and request a ruling.

This exemption does not extend to personal purchases made by employees or members of the organization, nor to contractors who may be performing for the organization. Purchases made by employees or members of the organization with later reimbursement by the organization are subject to the tax. Copies of this letter must be furnished to your suppliers along with the properly completed Certificate of Exemption. Please find enclosed a Streamlined Sales Tax Agreement Certificate of Exemption. ***Your revenue identification (RID) number is 99562.***

Finally, should there be a change in the condition of your organization (i.e. IRS designation, name, address, or charitable condition) you are required to notify the Department immediately to obtain a current determination. Should you have any questions on this or other sales/use tax matters, please contact the Department of Revenue at (307) 777-2459.

Sincerely,

Elizabeth All
Program Coordinator
Education & Taxability
Excise Tax Division

Terri Lucero
Manager
Education & Taxability
Excise Tax Division