Commonwealth of Pennsylvania
Department of Revenue

CERTIFICATE OF SALES TAX EXEMPTION

EMORY UNIVERSITY
1599 CLIFTON ROAD NE 3RD FLOOR CONTROLLERS OFFICE
ATLANTA GA 30322 USA

Account ID: 75619026 Exemption Type: Non-Profit Education
Expiry Date: 08/31/2025

USE OF THIS CERTIFICATE FOR PERSONAL OR NONEXEMPT PURCHASES WILL RESULT IN CANCELLATION OF EXEMPT STATUS

This certificate is not assignable or transferable.
PENNSYLVANIA EXEMPTION CERTIFICATE

• STATE AND LOCAL SALES AND USE TAX
STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX
PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
VEHICLE RENTAL TAX (VRT)
ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX *

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

(Please Print or Type)
Read Instructions
On Reverse Carefully

THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

CHECK ONE:  • PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)
               PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor or Lessor

<table>
<thead>
<tr>
<th>Street</th>
<th>City</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
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NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

FORM MV-1, Application for Certificate of Title (first-time registrations)
FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested).

1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of:

2. Purchaser is an:

3. Property will be resold under Account ID ___________________________ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).

4. Purchaser is an: __________________________________________ holding Sales Tax Exemption Number ___________________________

5. Property or services will be used directly and predominately by purchaser performing a public utility service.
   • PA Public Utility Commission PUC Number ______________________ and/or
   • U.S. Department of Transportation MC/MX ______________________

6. Exempt wrapping supplies, Account ID __________________________ (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 8 explaining why a number is not required).

7. Canned computer software purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).

8. Other Nonprofit Educational Institution 75-619026
   (Explain in detail. Additional space on reverse side).

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee
Emory University

<table>
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<tr>
<th>Signature</th>
<th>EIN</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Susan P. Clark</td>
<td>58-0566256</td>
<td>4-23-2021</td>
</tr>
</tbody>
</table>

Street City State ZIP Code
1599 Clifton Rd, NE Atlanta GA 30322

1. ACCEPTANCE AND VALIDITY:
   For this certificate to be valid, the seller/lessee shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessee's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessee to the tax.

2. REPRODUCTION OF FORM:
   This form may be reproduced but shall contain the same information as appears on this form.

3. RETENTION:
   The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.
   IMPORTANT: DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.

4. NONPROFIT EXEMPT ORGANIZATIONS:
   This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of $200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75000000).
GENERAL INSTRUCTIONS

Those purchasers set forth below may use this form in connection with the claim for exemption for the following taxes:

a. State and local sales and use tax;
b. PTA rental fee or tax on leases of motor vehicles;
c. Hotel occupancy tax (state 6%, Philadelphia 1%, Allegheny 1%) if referenced with the symbol (∗);
d. PTA fee on the purchase of tires if referenced with the symbol (+);
e. Vehicle rental tax (VRT).

EXEMPTION REASONS

1.) Property and/or services will be used directly and predominantly by purchaser in performing purchaser’s operation of:
   A. Manufacturing   B. Mining   C. Dairying   D. Processing   E. Farming   F. Shipbuilding   G. Timbering

   This exemption is not valid for property or services used in: (a) constructing, repairing or remodeling of real property, other than real property used directly in exempt operations; or (b) maintenance, managerial, administrative, supervisory, sales, delivery, warehousing or other nonoperational activities. This exemption is not valid for vehicles that are required to be registered under the Vehicle Code, as well as supplies and repair parts for such vehicles, the PTA tire fee, and certain taxable services.

2.) Purchaser is a/an:
   + A. Instrumentality of the commonwealth (to include public schools and state universities).
   + B. Political subdivision of the commonwealth (includes townships and boroughs).
   + C. Municipal authority created under the Municipality Authorities Acts.
   + E. Cooperative agricultural associations required to pay corporate net income tax under the Cooperative Agricultural Association Corporate Net Income Tax Act (exemption not valid for registered vehicles).
   + F. Credit unions organized under Federal Credit Union Act or Commonwealth Credit Union Act.
   + G. U.S. government, its agencies and instrumentalities.
   + H. Federal employee on official business (exemption limited to hotel occupancy tax only. A copy of orders or statement from supervisor must be attached to this certificate).
   I. School bus operator (This exemption certificate is limited to the purchase of parts, repairs or maintenance services upon vehicles licensed as school buses by the PA Department of Transportation).
   J. Charter Schools and Community Colleges.

3.) Property and/or services will be resold or rented in the ordinary course of purchaser’s business. If purchaser does not have a PA Sales Tax Account ID (8 digit number assigned by the department), complete Number 8 explaining why such number is not required. This exemption is valid for property or services to be resold: (1) in original form; or (2) as an ingredient or component of other property.

4.) Renewable Entities beginning with “75”:
   A. Religious Organization
   B. Nonprofit Educational Institution
   C. Charitable Organization

   Permanent Exemptions beginning with the numbers “75”:
   D. Volunteer Fire Company
   E. Relief Association

   Special Exemptions:
   F. Direct Pay Permit Holder
   G. Individual Holding Diplomatic ID
   H. Keystone Opportunity Zone
   I. Tourist Promotion Agency
   (beginning with two digit 72 account number)

Exemptions for exempt organizations are limited to purchases of tangible personal property or services for use and not for sale. Exempt organizations A-E above, shall have an sales tax exemption certificate number assigned by the PA Department of Revenue. Exempt organizations A-E above, are not exempt for purchases used for the following: (1) constructions, improvement, repair or maintenance of any real property, except supplies and materials used for routine repair or maintenance of the real property; (2) any unrelated activities or operation of a public trade or business; or (3) equipment used to maintain real property.

5.) Property or services will be used directly and predominantly by purchaser in the production, delivery or rendition of public utility services as defined by the PA Utility Code.

   This exemption is not valid for property or services used for the following: (1) construction, improvement, repair or maintenance of real property, other than real property used directly in rendering the public utility services; or (2) managerial, administrative, supervisory, sales or other nonoperational activities; or (3) vehicles, as well as supplies and repair parts for such vehicles, unless the predominant use is for providing a common carrier service; or (4) tools and equipment used but not installed in maintenance of facilities or direct use equipment. Tools and equipment used to repair “direct use” property are exempt from tax.

6.) Vendor/seller purchasing wrapping supplies and nonreturnable containers used to wrap property which is sold to others.

7.) Canned computer software or services to canned computer software directly utilized in conducting the business of banking purchased by a financial institution subject to the Bank and Trust Company Shares Tax (Article VII) or the Mutual Thrift Institutions Tax (Article XV).

8.) Other (Attach a separate sheet of paper if more space is required).

* Employees or representatives of the Commonwealth traveling on Commonwealth duty are exempt from any taxes on hotel stays or room rentals imposed by local governments that are in addition to the 6% state tax and the 1% Philadelphia and Allegheny County hotel occupancy tax.