



# Wisconsin Sales and Use Tax Exemption Certificate Form S-211

*Do not send this certificate to the Department of Revenue*

**Purchaser:** Complete this certificate and give it to the seller.

**Seller:** If this certificate is not fully completed, you must charge sales tax. Keep this certificate as part of your records.

Check One  Single Purchase  Continuous

Purchaser Information			
Business Name EMORY UNIVERSITY		Type of Business Nonprofit organization	
Business Address 1599 CLIFTON RD		City ATLANTA	State GA
Purchaser's Tax ID Number 200-90-00142-4		ZIP Code 30322	
Purchaser's Tax ID Number 200-90-00142-4		State of Issue GEORGIA	
If no Tax ID Number, enter one of the following:	FEIN	Driver's License Number/State Issued ID Number	State of Issue
Seller Information			
Name			
Address		City	State
			ZIP Code

### Reason for Exemption

**Resale** (Enter purchaser's seller's permit or use tax certificate number) \_\_\_\_\_

#### Manufacturing and Biotechnology

- Tangible personal property (TPP) or item under s.77.52(1)(b) that is used exclusively and directly by a manufacturer in manufacturing an article of TPP or items or property under s.77.52(1)(b) or (c) that is destined for sale and that becomes an ingredient or component part of the article of TPP or items or property under s.77.52(1)(b) or (c) destined for sale or is consumed or destroyed or loses its identity in manufacturing the article of TPP or items or property under s.77.52(1)(b) or (c) destined for sale.
- Machines and specific processing equipment and repair parts or replacements thereof, exclusively and directly used by a manufacturer in manufacturing tangible personal property or items or property under s.77.52(1)(b) or (c) and safety attachments for those machines and equipment.
- The repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, and maintenance of machines and specific processing equipment, that the above purchaser would be authorized to purchase without sales or use tax, at the time the service is performed. Tools used to repair exempt machines are not exempt.
- Fuel and electricity consumed in manufacturing tangible personal property or items or property under s.77.52(1)(b) or (c) in this state.  
Percent of fuel exempt: \_\_\_\_\_ %      Percent of electricity exempt: \_\_\_\_\_ %
- Portion of the amount of fuel converted to steam for purposes of resale. Percent of fuel exempt: \_\_\_\_\_ %
- Property used exclusively and directly in qualified research, by persons engaged in manufacturing at a building assessed under s. 70.995, by persons engaged primarily in biotechnology in Wisconsin, or a combined group member conducting qualified research for another combined group member that meets these requirements.

#### Farming (To qualify for this exemption, the purchaser must use item(s) exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture, silviculture, beekeeping or custom farming services.)

- Tractors (except lawn and garden tractors), all-terrain vehicles (ATV) and farm machines, including accessories, attachments, and parts, lubricants, nonpowered equipment, and other tangible personal property or items or property under s.77.52(1)(b) or (c) that are used exclusively and directly, or are consumed or lose their identities in the business of farming. This includes services to the property and items above.
- Feed, seeds for planting, plants, fertilizer, soil conditioners, sprays, pesticides, and fungicides.
- Breeding and other livestock, poultry, farm work stock, bees, beehives and bee combs.
- Containers for fruits, vegetables, bee products, grain, hay, and silage (including containers used to transfer merchandise to customers), and plastic bags, sleeves, and sheeting used to store or cover hay and silage. Baling twine and baling wire.
- Animal waste containers or component parts thereof (may only mark certificate as "Single Purchase").
- Animal bedding, drugs for farm livestock or bees, and milk house supplies.

**Governmental Units and Other Exempt Entities**

Enter CES No., if applicable

N/A

- The United States and its unincorporated agencies and instrumentalities.
- Any federally recognized American Indian tribe or band in this state.
- Wisconsin state and local governmental units, including the State of Wisconsin or any agency thereof, Wisconsin counties, cities, villages, or towns, and Wisconsin public schools, school districts, universities, or technical college districts.
- Organizations meeting the requirements of section 501(c)(3) of the Internal Revenue Code. Wisconsin organizations must enter a CES number above.

**Other**

- Containers and other packaging, packing, and shipping materials, used to transfer merchandise to customers of the purchaser.
- Trailers and accessories, attachments, parts, supplies, materials, and service for motor trucks, tractors, and trailers which are used exclusively in common or contract carriage under LC, IC, or MC No. (if applicable) \_\_\_\_\_.
- Machines and specific processing equipment used exclusively and directly in a fertilizer blending, feed milling, or grain drying operation, including repair parts, replacements, and safety attachments.
- Building materials acquired solely for and used solely in the construction or repair of holding structures used for weighing and dropping feed or fertilizer ingredients into a mixer or for storage of such grain, if such structures are used in a fertilizer blending, feed milling, or grain drying operation.
- Tangible personal property purchased by a person who is licensed to operate a commercial radio or television station in Wisconsin, if the property is used exclusively and directly in the origination or integration of various sources of program material for commercial radio or television transmissions that are generally available to the public free of charge without a subscription or service agreement.
- Fuel and electricity consumed in the origination or integration of various sources of program material for commercial radio or television transmissions that are generally available to the public free of charge without a subscription or service agreement.  
Percent of fuel exempt: \_\_\_\_\_ %      Percent of electricity exempt: \_\_\_\_\_ %
- Tangible personal property, property, items and goods under s.77.52(1)(b), (c), and (d), or services purchased by a Native American with enrollment # \_\_\_\_\_, who is enrolled with and resides on the \_\_\_\_\_ Reservation, where buyer will take possession of such property, items, goods, or services.
- Tangible personal property and items and property under s.77.52(1)(b) and (c) becoming a component of an industrial or municipal waste treatment facility, including replacement parts, chemicals, and supplies used or consumed in operating the facility. Caution: Do not check the "continuous" box at the top of page 1.
- Portion of the amount of electricity or natural gas used or consumed in an industrial waste treatment facility.  
(Percent of electricity or natural gas exempt \_\_\_\_\_ %)
- Electricity, natural gas, fuel oil, propane, coal, steam, corn, and wood (including wood pellets which are 100% wood) used for fuel for **residential** or **farm** use.
 

	% of Electricity Exempt	% of Natural Gas Exempt	% of Fuel Exempt
<input type="checkbox"/> Residential .....	_____ %	_____ %	_____ %
<input type="checkbox"/> Farm .....	_____ %	_____ %	_____ %
- Address Delivered: \_\_\_\_\_
- Percent of printed advertising material solely for out-of-state use. \_\_\_\_\_ %
- Catalogs, and the envelopes in which the catalogs are mailed, that are designed to advertise and promote the sale of merchandise or to advertise the services of individual business firms.
- Computers and servers used primarily to store copies of the product that are sent to a digital printer, a plate-making machine, or a printing press or are used primarily in prepress or postpress activities, by persons whose NAICS code is 323111, 323117, or 323120.
- Purchases from out-of-state sellers of tangible personal property that are temporarily stored, remain idle, and not used in this state and that are then delivered and used solely outside this state, by persons whose NAICS code is 323111, 323117, or 323120.
- Other purchases exempted by law. (State items and exemption). \_\_\_\_\_

(DETACH AND PRESENT TO SELLER)

*I declare that the information provided is complete and accurate to the best of my knowledge, and that the product(s) purchased will be used in the exempt manner indicated. If a product is not used in an exempt manner, I will remit use tax on the purchase price at the time of first taxable use. I understand that failure to remit the use tax may result in a future liability, including tax, interest, and penalty.*

CAUTION: Using this certificate to avoid paying sales tax may result in a fine of \$250 for each transaction for which the certificate is used

Signature of Purchaser <i>Susan P. Clark</i>	Print or Type Name SUSAN P. CLARK	Title SR. DIRECTOR, TAX	Date
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Lynnette T. Riley  
Commissioner

State of Georgia  
**Department of Revenue**  
Legal Affairs & Tax Policy  
1800 Century Blvd., N.E., Suite 15107  
Atlanta, Georgia 30345  
(404) 417-6649

Frank M. O'Connell  
Director

**LETTER OF AUTHORIZATION - PRIVATE COLLEGE OR UNIVERSITY**

**EMORY UNIVERSITY**

Pursuant to O.C.G.A. § 48-8-3(9), the above referenced institution is authorized to purchase tangible personal property, accommodations, and services to be used exclusively for educational purposes without payment of Georgia sales and use tax. This Letter of Authorization may only be used by the above referenced institution and is not transferrable to any other party.

This exemption does not extend to the institution's responsibility to collect sales tax on sales of tangible personal property, or admission charges for athletic events or other activities.

One copy of this Letter of Authorization must be furnished to each dealer from whom exempt purchases are made in order to relieve the dealer from its obligation to collect Georgia sales and use tax. The dealer must maintain a copy of this Letter of Authorization for audit purposes. This Letter of Authorization does not require the use of a sales and use tax registration number.

Questions related to this document may be directed to Gabrielle Arthur at (404) 417-2218.

Andrea Shepard  
Tax Policy Analyst

THIS CERTIFICATE MUST BE PUBLICLY DISPLAYED AS PROVIDED BY LAW.



STATE OF GEORGIA

CERTIFICATE OF REGISTRATION

Issued Pursuant to the Retailers' and Consumers' Sales and Use Tax Act of 1951, as amended.

Department of Revenue  
Sales and Use Tax Division

CERTIFICATE NUMBER

07-01-61 200-90-00142-4 CORRECTED

EMORY UNIVERSITY

305 ADMINISTRATION BLDG  
ATLANTA GA 30322

IS AUTHORIZED AND EMPOWERED TO COLLECT GEORGIA SALES AND USE  
TAX, METROPOLITAN ATLANTA RAPID TRANSIT AUTHORITY, LOCAL OPTION,  
SPECIAL COUNTY AND MOTOR FUEL

*Marion E. Callinash*

COMMISSIONER OF REVENUE

305 ADMINISTRATION BLDG  
ATLANTA

—IMPORTANT—

This certificate is  
Non-Transferable

See back of this  
certificate for  
further information  
and instructions.

EACH PLACE OF BUSINESS MUST BE REGISTERED SEPARATELY



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077383720  
July 08, 2019 LTR 4168C 0  
58-0566256 000000 00

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BODC: TE

EMORY UNIVERSITY  
% CAROL KISSAL  
1599 CLIFTON ROAD 3RD FLOOR SUITE  
ATLANTA GA 30322-4250



010034

Employer ID number: 58-0566256  
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated May 08, 2019, about your tax-exempt status.

We issued you a determination letter in June 2011, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(ii).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

4077383720  
July 08, 2019 LTR 4168C 0  
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00131080

EMORY UNIVERSITY  
% CAROL KISSAL  
1599 CLIFTON ROAD 3RD FLOOR SUITE  
ATLANTA GA 30322-4250

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

*Stephen A. Martin*

Stephen A. Martin  
Director, EO Rulings & Agreements



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077556534  
Sep. 30, 2009 LTR 4168C 0  
58-0566256 000000 00

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BODC: TE

EMORY UNIVERSITY  
% CAROL CARTER  
1599 CLIFTON RD NE  
ATLANTA GA 30322-4250



009466

Employer Identification Number: 58-0566256  
Person to Contact: SHARON LENARD  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Aug. 31, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in April 1937, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(i).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Westcott  
Manager, EO Determinations