



January 22, 2024

## TO OUR SUPPLIERS

To Whom It May Concern:

We receive numerous requests from our suppliers to furnish credit information and to complete various credit applications forms.

Attached is a copy of the Georgia sales tax exemption letter for Emory University and Emory University Hospitals. We request that you omit sales tax from all invoices that are billed to the above.

The University's Federal Tax I.D. Number is 58-0566256. The University is listed in the Dun and Bradstreet, Number 06-646-9933.

The University has banking relationships and accounts with many banks. Our major accounts are with:

Bank of America, N.A.  
Truist Bank  
Wells Fargo Bank, N.A.

The following is a link to the financial statements for the fiscal year ended August 31, 2023, which were audited by KPMG LLP.

[Emory University Audited Financial Statements FY23](#)

The principal officers for finance and business affairs are:

Mr. Christopher Augustini, Executive Vice President for Business and Administration  
and Chief Financial Officer  
Ms. Belva White, Vice President for Finance and Treasury  
Mr. Kevin Nash, Chief Procurement Officer

All questions concerning the University's Procurement Policies and Procedures should be directed to Mr. Kevin Nash, Procurement and Contract Administration, Emory University, Atlanta, Georgia 30322.

Yours truly,

*Belva White*

Belva White  
Vice President for Finance and Treasury

**Emory University**  
1599 Clifton Road, 3<sup>rd</sup> Floor  
Atlanta, Georgia 30322

*An equal opportunity, affirmative action university*



State of Georgia

Douglas J. MacSinnittie  
Commissioner

**Department of Revenue**  
Administrative Division - Office of Tax Policy  
Suite 15311  
1800 Century Blvd.  
Atlanta, Georgia 30345-3205  
(404) 417-6649

Frank M. O'Connell  
Director

**LETTER OF AUTHORIZATION**  
**Private College or University**  
*Emory University*  
*EIN: 58-0566256*

Pursuant to O.C.G.A. § 48-8-3(9), the above referenced institution is hereby authorized to purchase tangible personal property and services to be used exclusively for educational purposes without payment of Georgia sales and use tax.

This authorization is valid only for purchases of tangible personal property, accommodations, and services to be used exclusively for educational purposes. This authorization is not valid for the purchase of tangible personal property to be incorporated into real property. Nor is this authorization valid for the purchase of gasoline, or other motor fuels for on-highway use.

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 supplier from whom exempt purchases are made in order to relieve the dealer from the collection of Georgia sales and use tax. The supplier must maintain a copy of this Letter of Authorization for audit purposes. This Letter of Authorization does not expire and does not require the use of a sales and use tax registration number.

Questions related to this document may be directed to (404) 417-6656.

Andrea Shepard  
Tax Policy Analyst