



State of Wyoming

DEPARTMENT OF REVENUE

MATTHEW H. MEAD, *Governor*
DANIEL W. NOBLE, *Director*

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February 1, 2017

Wittenberg College
The Board of Directors
200 W Ward St
Springfield OH 45504
RID#: 290560

Based on the information you have furnished this office, we find that the **Wittenberg College –The Board of Directors** qualifies for exemption from Wyoming sales/use tax under W.S. 39-15-105 and 39-16-105.

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.

Please find the Streamlined Sales Tax Agreement Certificate of Exemption with Instructions for your use on our website <http://revenue.wyo.gov/> under the “Forms” tab. Please note that a properly completed form includes Section 3 information regarding purchaser as well as seller to be completed. In Section 4, #20 designate your entity as a charitable organization. Then in Section 5, letter E indicate your *Revenue Identification (RID) number which is 290560*. A properly completed Certificate of Exemption must be furnished to your suppliers not the Department of Revenue. The absence of this document would require you to pay sales tax on the purchase.

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,



Victoria Carter
Tax Examiner
Education and Taxability
Excise Tax Division



Terri Lucero
Manager
Education and Taxability
Excise Tax Division

ORIGINAL CORRESPONDENCE

From: **Megan L. Zeidler** <zeidlem@wittenberg.edu>
Date: Fri, Jan 27, 2017 at 9:01 AM
Subject: Wittenberg University Sales Tax Exemption Question
To: "dor_taxability@wyo.gov" <dor_taxability@wyo.gov>

Hello,

I work for Wittenberg University, a private nonprofit university in Springfield, Ohio. We have faculty and students travel frequently outside of Ohio for conferences, training, and other educational events. These trips often entail the purchase of meals, lodging, transportation, etc... Do these purchases qualify for sales tax exemption that we could claim with an exemption certificate in Wyoming? If so, how do we go about claiming this exemption? Please let me know when you get the chance.

Thanks,
Megan Zeidler

E-Mail to and from me, in connection with the transaction of public business, is subject to the Wyoming Public Records Act and may be disclosed to third parties.

ADDITIONAL CORRESPONDENCE

Megan L. Zeidler

Hi Victoria,
Yes, we have 501(c)3 status. Our IRS determination letter is attached.
Thanks,
Megan Zeidler

From: Victoria Carter <victoria.carter@wyo.gov>
Sent: Tuesday, January 31, 2017 12:54:30 PM
To: Megan L. Zeidler
Subject: Wittenberg University Sales Tax Exemption Question

Good morning:

I have been assigned your recent inquiry dated January 27, 2017 in which you question tax exempt status. I have a quick question for you...does your organization have an exempt status with the IRS? For example, a 501(c)(3) or 501 (c)(6)?

If you do have the exempt status with the IRS, could you please forward the document?

Thank you in advance for your attention.

Address any reply to: P.O.Box 476, Cincinnati, Ohio 45201
Department of the Treasury

District Director
Internal Revenue Service

Date: JUN 11 1971 | In reply refer to:
L-342 Code 442:22:RTB

Tax Exempt No. 31-053-7177

The Board of Directors of Wittenberg
College
Springfield, OH 45501



Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Very truly yours,

Paul A. Schuster
District Director