

Attention: GW Departments

Re: Sales Tax Exempt Purchases in Florida

Please read the following instructions and explanations carefully:

In order to claim an exemption from sales tax on purchases in FL, a copy of the Consumer's Certificate of Exemption, as attached below, must be presented to the vendor at the time of purchase.

In addition, payment for the item and/or services must be made using university funds (ex. GW check or GW p-card). If payment is made using a personal credit card or check, you will have to pay sales tax on the item and/or services, even if later you will be reimbursed by the university.

The FL certificate of exemption applies to real property rented, transient property rental property rented, tangible personal property purchased or rented, or services purchased.

Note that GW sales tax exemptions cannot be used for personal purchases.

If you have any questions or concerns regarding FL sales tax exemption, please feel free to reach us at 571-553-8313 or email at tax@gwu.edu.

Sincerely,

GW Tax Department



Consumer's Certificate of Exemption

DR-14
R. 01/18

Issued Pursuant to Chapter 212, Florida Statutes

85-8015690461C-1	07/31/2021	07/31/2026	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

GEORGE WASHINGTON UNIVERSITY
2121 EYE ST NW
WASHINGTON DC 20052-0001

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
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1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.