

Attention: GW Departments

Re: Sales Tax Exempt Purchases in Maryland

Please read the following instructions and explanations carefully:

In order to claim an exemption from sales tax on purchases in MD, a copy of the Sales and Use Tax Exemption Certificate, 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.

When using the MD Sales and Use Tax Exemption Certificate, keep in mind that GW is still liable for other state and local taxes, such as local hotel taxes.

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

If you have any questions or concerns regarding MD sales tax exemption, please feel free to reach us at 571-553-8313 or email at [tax@gwu.edu](mailto:tax@gwu.edu).

Sincerely,

GW Tax Department

GEORGE WASHINGTON UNIVERSITY  
45155 RESEARCH PL # 260  
ASHBURN, VA 20147-4191

### Notice to exempt organizations holding previously-issued exemption certificates

The Comptroller of Maryland's Revenue Administration Division is re-issuing sales tax exemption certificates to all organizations that continue to qualify. Your organization's new certificate is attached and is valid effective immediately. Previously issued exemption certificates become invalid on October 1, 2022. Vendors are required to charge tax on sales made on or after October 1, 2022, to any organization which does not present a new certificate at the time of sale.

If your organization deals regularly with certain vendors, we suggest that you contact them before October 1, 2022, so they can verify that your organization has been issued a new certificate.

The re-issuance of these certificates does not change current procedures for claiming resale exclusions by exempt organizations engaged in purchasing tangible personal property for sale. The sales and use tax registration numbers of licensed vendors have not been changed and the validity of blanket resale certificates bearing these numbers is unaffected.

Only one certificate will be provided to organizations with more than one location.

**Comptroller of Maryland**  
**Revenue Administration Division**  
P.O. Box 549-SUTEC  
Annapolis, Maryland 21404-0549

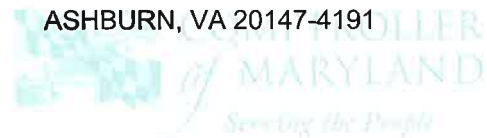
The attached card is your organization's new exemption certificate which is valid upon receipt and effective until the expiration date designated on its face. See Business Tax Tip #6 at [www.marylandtaxes.gov](http://www.marylandtaxes.gov) and the instructions on the back of the card for the proper use of the exemption certificate. If you have any questions regarding the use of this card, call Taxpayer Services Division at (410) 260-7980, toll free 1-800-638-2937, or e-mail [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov).

#### Comptroller of Maryland Sales and Use Tax Exemption Certificate

Account Number 31003198

Expiration Date  
09/30/2027

Name GEORGE WASHINGTON UNIVERSITY  
45155 RESEARCH PL STE 260  
ASHBURN, VA 20147-4191



PLEASE LAMINATE THIS CARD

This exemption certificate authorizes the organization listed on the face of this card to purchase tax-free tangible personal property and services which will be used in carrying out its work. This certificate is not transferable and may not be used to make exempt purchases of items used primarily to conduct an unrelated trade or business, or items for the personal use of officials, members or employees of the organization. Misuse of this certificate shall be cause for revocation and possible legal action.

**Notice to vendors:** The name and certificate number of the organization must be entered on your record of each sale. If you have any questions regarding the use of this certificate, contact the Taxpayer Services Division at (410) 260-7980, or toll-free 1-800-638-2937, or e-mail [taxhelp@marylandtaxes.gov](mailto:taxhelp@marylandtaxes.gov).