Attention: GW Departments

Re: Sales Tax Exempt Purchases in Kentucky

Please read the following instructions and explanations carefully:

In order to claim an exemption from sales tax on purchases in KY, a completed Kentucky Out-of-State Purchase Exemption Certification (51A127), as attached below, must be presented to the vendor at the time of purchase. Please note this certificate needs to be signed by an authorized person at GW, so fill in the information requested about the vendor and property or services to be purchased and return to us for signature.

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 KY exemption certificate does not apply to motor vehicle usage tax when purchasing or u-drive-it tax when renting a vehicle.

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

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

Sincerely,

GW Tax Department
OUT-OF-STATE PURCHASE EXEMPTION CERTIFICATE

I hereby certify that ________________________________________________________________________________
__________________________________________________________________________________________________
is an out-of-state agency, organization or institution exempt in its state of residence from sales and use tax and that the tangible
personal property, digital property, or services to be purchased from:
__________________________________________________________________________________________________
__________________________________________________________________________________________________
will be used solely for the exempt purpose.

In the event that the property or services purchased are not used for the exempt purpose, it is understood that I am required
to pay the tax measured by the purchase price.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

OA179358

Authorized Signature

Exemption or ID Number

Date

CAUTION TO SELLER: This certificate can be used only for sales to agencies, organizations or institutions which, as an entity, are exempt from sales and use taxes in their state of residence. It cannot be used to claim exemption for specific types of property which may be exempt in the purchaser’s state of residence. Sellers may not accept this certificate in lieu of a Resale Certificate, Multijurisdictional Certificate or Direct Pay Authorization.

51A127 (12-09)
DEPARTMENT OF REVENUE
Frankfort, Kentucky 40620