Attention: GW Departments

Re: Sales Tax Exempt Purchases in Missouri

Please read the following instructions and explanations carefully:

In order to claim an exemption from sales tax on purchases in MO, a copy of the Limited Exemption letter, 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.

MO does not exclude items from our exempt status, so if you follow the instructions above, sales tax on all eligible purchases should be exempt in MO.

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

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

Sincerely,

GW Tax Department
Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(21), RSMo. This letter is issued as documentation of the exempt status of your organization. The organization above must adhere to the requirements of this exempt status.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.

- Purchases by your organization are not subject to sales or use tax if conducted within your organization’s exempt functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.

- Individuals making personal purchases may not use this exemption.

- A contractor may purchase and pay for construction materials exempt from sales tax when fulfilling a contract with your organization only if your organization issues a project exemption certificate and the contractor makes purchases in compliance with the provisions of Section 144.062 RSMo.

- Sales by your organization are subject to all applicable state and local sales taxes. If you engage in the business of selling tangible personal property or taxable services at retail, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.

- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Division, P.O. Box 358, Jefferson City, Missouri 65105-0358, Email salestaxexemptions@dor.mo.gov, or call 573-751-2836.