

STATE OF NORTH DAKOTA

## OFFICE OF STATE TAX COMMISSIONER

STATE CAPITOL, 600 E. BOULEVARD AVE., BISMARCK, NORTH DAKOTA 58505-0599

701-328-2770

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May 15, 1996

Northland Community & Technical College 1101 Highway 1 East Thief River Falls, MN 56201

Dear Taxpayer:

Subject: Sales and Use Tax Exemption Number \_\_\_\_\_ E-5565

To document that your agency or organization is exempt from North Dakota sales and use tax, the Office of State Tax Commissioner has assigned the enclosed exemption number. A copy of this exemption certificate should be presented to the retailer at the time of each purchase to verify your exempt status. The retailer is required to keep a copy of this certificate on file. The certificate number should be listed on each sales document together with the signature of the person making the purchase.

Please note that purchases made by employees and later reimbursed by your organization are subject to state and local sales taxes. Only purchases paid for by a check or warrant issued directly by your organization qualify for a sales tax exemption. This exemption number is important and every effort should be made to limit knowledge of the number to those individuals authorized to make purchases on behalf of your organization.

Sincerely,

Myles S. Vosberg, CPA Compliance Supervisor Sales Tax Section

Phone: 701-328-3011

Enclosure