

To: Tennessee-based Vendor
From: WVU Tax Services
Date: October 18, 2023
Re: Out of State 501(c)(3) Exempt from Tennessee Sales Tax

Under Tennessee Code Title 67, Chapter 6, Part 3 (Tenn. Code Ann. 67-6-322(e)), an out-of-state nonprofit entity is eligible to make purchases from a Tennessee vendor without applying for a sales and use tax exemption certificate through the Tennessee Department of Revenue. An out-of-state nonprofit may provide a 501(c)(3) exemption letter issued by the Internal Revenue Service (IRS) in place of a Tennessee exemption certificate.

WVU Research Corporation is a 501(c)(3) nonprofit licensed to do business in the state of West Virginia. Attached to this notice is the 501(c)(3) determination letter issued by the IRS documenting our nonprofit status. We kindly request that all sales to WVU Research Corporation be treated as tax exempt from Tennessee sales tax.

Please feel free to contact WVU Tax Services with questions related to our 501(c)(3) status. We can be contacted by email at tax@mail.wvu.edu.

Internal Revenue Service

Date: December 15, 2006

WEST VIRGINIA UNIVERSITY RESEARCH
CORPORATION
PO BOX 1465
MORGANTOWN WV 26507-1465

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Janet M. Duncan 31-07676
Correspondence Specialist/Screeners

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
55-0665758

Dear Sir or Madam:

This is in response to your request of December 15, 2006, regarding your organization's tax-exempt status.

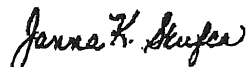
In February 1987 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(3) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services