

COMMONWEALTH OF KENTUCKY  
**FINANCE AND ADMINISTRATION CABINET**  
**DEPARTMENT OF REVENUE**  
FRANKFORT  
40601-2103

February 26, 2015

DICKINSON COLLEGE  
ATTN: JOLENE RABENA  
PO BOX 1773  
CARISLE, PA 17013-2896

LOCATION ADDRESS  
  
28 NORTH COLLEGE STREET  
CARLISLE, PA 17013-2896

PURCHASE EXEMPTION NUMBER: OF166348

EFFECTIVE DATE: 02/26/2015

Dear Sir or Madam:

Your Application for Purchase Exemption -- Sales and Use Tax has been reviewed.

The Commonwealth of Kentucky grants an exemption from Kentucky sales and use tax for any out-of-state government agency, organization, or institution which is exempt from state sales tax in its state of residence.

Therefore, having reviewed your application and appropriate supporting documentation, the Department of Revenue has approved your application for sales and use tax exemption in Kentucky.

Please be aware all purchases must be made directly by your exempt organization and that individual members of your organization cannot be invoiced individually or pay individually while using the organization's exempt status in this state. The Out-Of-State Exemption Certificate, Revenue Form 51A127, must be provided to sellers to substantiate the exempt status of each purchase in this state.

Purchases derived from lodgings, meals, materials, and equipment are all eligible for the above exemption.

**However, this authorization does not exempt your agency/organization from motor vehicle usage tax when purchasing a vehicle or u-drive-it tax when renting a motor vehicle.**

If you require additional information or assistance in this matter, please contact the undersigned at: Department of Revenue, Division of Sales and Use Tax, Station 67, PO Box 181, Frankfort, KY 40602-0181, or call 502-564-5170.



Connie Rodgers, Supervisor  
Certification Section  
Division of Sales and Use Tax

Enclosure

**Important—Not valid unless completed.**

**OUT-OF-STATE PURCHASE EXEMPTION CERTIFICATE**

Check Applicable Block  
Blanket   
Single Purchase

I hereby certify that Dickinson College

Name of Agency or Institution  
P.O. Box 1773, 28 North College Street Carlisle, PA 17013-2896  
Address

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:

Name of Vendor  
\_\_\_\_\_  
Address  
\_\_\_\_\_  
will be used solely for the exempt purpose.  
Description of property or services to be purchased: \_\_\_\_\_

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.

It is also understood that the information contained herein can be provided to the state of residence. Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Colene Rabena Assistant Controller  
Authorized Signatory Title  
OF166348 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