

TAX EXEMPT LIST

All forms available at the Purchasing Office, upon request.

**USNH FED TAX ID#: 02-6000-937**

**USNH FED EXCISE TAX EXEMPTION#: 02-90-0048F**

STATE	STATUS	EXEMPTION NUMBER	ISSUE DATE	EXPIRATION	NOTES
Alabama (AL)	Not Exempt	N/A	19-Apr-91	N/A	
Alaska (AK)	NO STATE TAX	Phone # (907)465-2320 w/ specific questions	Per Phone	N/A	No state sales tax. Some cities have local sales tax.
Arkansas (AR)	Not Exempt	N/A	27-Apr-94	N/A	
Arizona (AZ)	Not Exempt	PHONE # (602)542-4672	8-Apr-94	N/A	Exempt if tangible property is shipped from them to the University. SEE FILE FOR DETAILS
California (CA)	Not Exempt	N/A	7-Apr-94	N/A	All purchases subject to tax.
Colorado (CO)	Not Exempt	N/A		N/A	
Connecticut (CT)	EXEMPT	PERMIT # E-8565-Complete Meals/Lodging forms 2 wks before stay.	4-Mar-83	No Expiration	Must be paid directly by UNH check (no credit cards accepted).
Delaware (DE)	NO STATE TAX		5-Apr-94	N/A	Does not impose sales or use taxes on sales of goods & services.
Florida (FL)	EXEMPT	78-27-056227-57C AS: EDUCATIONAL ORGANIZATION	6-Nov-95	6-Nov-00	Expempt from payment or use tax on purchase or lease of tangible personal property.

TAX EXEMPT LIST

STATE	STATUS	EXEMPTION NUMBER	ISSUE DATE	EXPIRATION	NOTES
Georgia (GA)	Not Exempt		23-May-94	N/A	Does not extend the exemption to other State Universities
Hawaii (HI)	NO STATE TAX		8-Apr-94	N/A	May impose local taxes.
Idaho (ID)	EXEMPT	Must complete forms ST-101 with each transaction.	10-Aug-94	No Expiration	Exempt for direct purchases only.
Illinois (IL)	EXEMPT	E9958-3445-01	8-Apr-94	1-May-99	Sales of any kind are exempt. Renew at least 3 months prior to expiration date.
Indiana (IN)	EXEMPT	Must complete form with each transaction.	12-Mar-98	No Expiration	Are exempt as long as no income being earned in Indiana
Iowa (IA)	Not Exempt	N/A	1-Sep-90	N/A	Per follow up phone call of 4/98, we are still not among states offered reciprocity.
Kansas (KS)	EXEMPT	Must complete exempt form to accompany each purchase.	1-Jun-94	No Expiration	Direct purchases exempt, or those by contractors for building/maintenance.
Kentucky (KY)	Not Exempt	Letter on File	24-Mar-98	N/A	Not exempt because we have no tax to be exempt from in NH-No Reciprocity
Louisiana (LA)	Not Exempt	N/A	18-Apr-94	N/A	All purchases of tangible personal property or taxable services made within this state are taxable.
Maine (ME)	EXEMPT	E-10154 - Must complete form with each transaction.	25-May-71	No Expiration	Purchases must be billed directly to and paid directly by the University.
Maryland (MD)	Not Exempt			N/A	Exempt certificates provided only to Maryland entities.

TAX EXEMPT LIST

STATE	STATUS	EXEMPTION NUMBER	ISSUE DATE	EXPIRATION	NOTES
Massachusetts (MA)	EXEMPT	026-000-937	2-Jan-95	2-Jan-05	Exempt from purchases of tangible personal property and services.
Michigan (MI)	EXEMPT	Continuing exemption letter pursuant to Section 144.30.2(20), RSMo.	11-Jul-02	No Expiration	Educational institutions exempt from sales and use tax.
Minnesota (MN)	EXEMPT	Must complete form with each transaction.	7-Apr-94		Not exempt from rooms, meals or car rental taxes.
Mississippi(MS)	EXEMPT	Letter on File	2-Feb-98	No Expiration	Purchases must be billed directly to and paid directly by the university.
Missouri (MO)	EXEMPT	Letter on File	18-Mar-98	18-Mar-03	Exempt from sales/use tax if paid directly by UNH (except construction materials).
Montana (MT)	NO STATE TAX	No State Taxes	29-Mar-94	N/A	Montana does not have a general sales and use tax.
Nebraska (NE)	Not Exempt	Regulations Booklet on File	14-May-94	N/A	Not included on list of exempt buyers.
Nevada (NV)	Not Exempt	Letter on File	24-Apr-98	N/A	Not exempt as the University does not have a facility located in Nevada.
New Hampshire (NH)	NO STATE TAX	02-6000-937	14-Oct-76	No Expiration	Fed. Excise Tax Exemption #02-90-0048F
New Jersey (NJ)	EXEMPT	EO-026-000-937	22-Jun-79	No Expiration	Exempt organization. Exempt from all sales & use taxes.
New Mexico(NM)	Not Exempt		Per Phone	N/A	Require SS# of Officers-USNH will not provide.

TAX EXEMPT LIST

STATE	STATUS	EXEMPTION NUMBER	ISSUE DATE	EXPIRATION	NOTES
New York (NY)	EXEMPT	EX 144308	1-Mar-74	No Expiration	Exempt from sales & use tax as well as unenhanced deisel fuel and petroleum.
North Carolina (NC)	Not Exempt		27-Mar-90	N/A	Sales/Use Tax Regulation 7 provides for tax exemption.
North Dakota (ND)	EXEMPT	E-5538	4-Apr-94	No Expiration	Exempt for purchase, lease or rental of tangable personal proerty if used for UNH.
Ohio (OH)	EXEMPT	Form must be completed to accompany each purchase	18-Oct-82	No Expiration	Different form for each type of purchase
Oklahoma (OK)	Not Exempt	Letter on File	29-Mar-94	N/A	Only universities within Oklahoma are exempt.
Oregon (OR)	NO STATE TAX			N/A	
Pennsylvania (PA)	EXEMPT	Letter on File/No # Required	25-Mar-83	Instrumentality	Doesn't included hotel/motel occupancy taxes. "Exempt Instrumentality"
Rhode Island (RI)	EXEMPT	#3082	14-Nov-85	No Expiration	Exempt from sales and use tax.
South Carolina (SC)	EXEMPT	Form ST-8 (Rev.2/80) on File		N/A	List of items exempt from sales tax on file.
South Dakota (SD)	EXEMPT		Per Phone	N/A	Reciprocity
Tennessee (TN)	EXEMPT	Acct No. 100282277. Exempt certificate no longer required	23-Oct-96	No Expiration	Amendment T.C.A. Section 67-6-322(e) on File. Sales & Use tax exempt.

TAX EXEMPT LIST

STATE	STATUS	EXEMPTION NUMBER	ISSUE DATE	EXPIRATION	NOTES
Texas (TX)	EXEMPT	Must complete form with each transaction.	22-Apr-91	No Expiration	Exempt from limited sales, excise, use and hotel occupancy tax.
Utah (UT)	EXEMPT	Must complete form with each transaction (see instructions)	9-Mar-98	No Expiration	Exempt from sales/use. May be taxed on restaurant and other food.
U.S. Virgin Islands	NO SALES TAX			N/A	Not exempt from hotel room tax.
Vermont (VT)	EXEMPT	#44396 - Must complete form for each transaction.	3-Jul-78	No Expiration	Exempt from sales and use tax.
Virginia (VA)	EXEMPT	Letter on File. Section 630-10-96	20-Apr-91	N/A	Exempt for tangible personal property, meals, lodging, if paid directly by UNH.
Washington (WA)	Not Exempt	N/A	2-Jun-94	N/A	UNH is not entitled to exemption from sales tax on purchases made in WA.
Washington, D.C.	Not Exempt		1-Jul-83	N/A	Exemptions will be granted only to those institutions that are located in the District.
West Virginia (WV)	EXEMPT	Form completed each transaction. No. 02-6000-0937	1-Jul-92	No Expiration	Exempt from purchase of tangible personal property and services.
Wisconsin (WI)	EXEMPT	Form to be completed with each transaction.	21-Jun-74	N/A	Technical Info Memo S-44.2 State of NH institution not liable for sales or use tax.
Wyoming (WY)	Not Exempt	Letter on File	24-Feb-98	N/A	Do not meet requirements for non-taxible status.