



UNIVERSITY OF MASSACHUSETTS DARTMOUTH PROCUREMENT MANUAL

Section 1.14 - Tax Exempt Status

1. **Tax-Exempt Status-** The University is tax-exempt under section 115 of the Internal Revenue Code and/or under the doctrine of intergovernmental tax immunity. Section 115 provides tax-exemption for "income derived from the exercise of any essential governmental function." In Revenue Ruling 75-436, the Internal Revenue Service recognized that citizen education was an essential governmental function.
2. The University Form ST-2 Certificate of Exemption and Form ST-5 Sales Tax Exempt Purchaser Certificate are the standard forms required to obtain a tax exempt card at retail locations or to create tax exempt accounts online. Contact Procurement to obtain these forms.
3. It is illegal to use the Certificates of Exemption for personal purchases.