State of Missouri

LIMITED EXEMPTION
FROM MISSOURI SALES AND USE TAX ON PURCHASES
(Higher Education)

Issued to: BOARD OF TRUSTEES FOR THE UNIVERSITY OF ALABAMA
719 UNIVERSITY BLVD
TUSCALOOSA AL 35401

Missouri Tax I.D.: 19964820 Effective Date: 10/09/2007

Your application for sales/use tax exempt status has been approved pursuant to Section
144.030.2(20), RSMo. This letter is issued as documentation of the exempt status of your
organization. The organization above must adhere to the requirements of this exempt status.

This is a continuing exemption subject to legislative changes and review by the Director
of Revenue. Outlined below are specific requirements regarding this exemption. This
summary is not intended as a complete restatement of the law. You should review the
law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and
  use taxes only and is not an exemption from real or personal property tax.

- Purchases by your organization are not subject to sales or use tax if conducted within
  your organization’s exempt functions and activities. When purchasing with this
  exemption, furnish all sellers or vendors a copy of this letter.

- Individuals making personal purchases may not use this exemption.

- A contractor may purchase and pay for construction materials exempt from sales tax
  when fulfilling a contract with your organization only if your organization issues a
  project exemption certificate and the contractor makes purchases in compliance with
  the provisions of Section 144.062 RSMo.

- Sales by your organization are subject to all applicable state and local sales taxes.
  If you engage in the business of selling tangible personal property or taxable services
  at retail, you must obtain a Missouri Retail Sales Tax License and collect and remit
  sales tax.

- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Bureau,
P.O. Box 358, Jefferson City, Missouri 65105-0358, Email salesuse@dor.mo.gov, or call
573-751-2836.