



STATE OF TENNESSEE  
DEPARTMENT OF REVENUE

**Exemption Authorization**

June 1, 2023

Letter ID: L0900426816



UNIVERSITY OF PITTSBURGH  
3328 CATHEDRAL OF LEARNING  
PITTSBURGH PA 15260-6499

RE: Sales and Use Tax Exempt Organizations or Institutions Certificate of Exemption

The Tennessee Department of Revenue has issued this exemption certificate in accordance with Tenn. Code Ann. § 67-6-322 or § 56-25-504 for the educational, religious, historical, or charitable non-profit organization or institution named on the enclosed certificate. This organization or institution qualifies for the authority to make sales and use tax exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

**This authorization for exemption is limited to sales made directly to the referenced organization. This exemption certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the organization.**

**This exemption certificate may not be used to make purchases without the payment of sales and use tax for other locations and may not be transferred to or used by any other person.**

The taxpayer must furnish its supplier(s) at the time of purchase with a **COPY** of the enclosed certificate with the lower portion properly completed. The original certificate should be retained **for copy purposes**. The supplier must maintain a file copy as evidence of the sales tax exemption.

A handwritten signature in cursive script that reads "David Gerregano".

David Gerregano  
Commissioner of Revenue



## STATE OF TENNESSEE DEPARTMENT OF REVENUE

UNIVERSITY OF PITTSBURGH  
3328 CATHEDRAL OF LEARNING  
PITTSBURGH PA 15260-6499

**Effective Date:** July 1, 2023  
**Expiration Date:** June 30, 2027  
**Account No:** 1000266155-SLC  
**Exemption No:** 760574208  
**Facility Address:**  
UNIVERSITY OF PITTSBURGH  
FIFTH AVE & BIGELOW BLVD  
PITTSBURGH PA 15260

### Exempt Organizations or Institutions Sales and Use Tax Certificate of Exemption

This organization or institution qualifies for the authority to make sales and use tax exempt purchases of goods and services that it will use, consume or give away.

This authorization for exemption is limited to sales made directly to the referenced organization. This exemption certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the organization.

This exemption certificate may not be used to make purchases without the payment of sales and use tax for other locations and may not be transferred to or used by any other person.

Ensure this lower portion is properly completed and signed before presenting to a vendor.

*Seller's Name*

*Seller's Address (City & State)*

I, \_\_\_\_\_, as an authorized representative of the taxpayer named above, affirm that the purchases qualify for the exemption and will be used at the location of the facility address referenced above. Under penalty of perjury, I affirm this to be a true and correct statement.

*Print Name of Authorized Representative*

*Signature of Authorized Representative*

*Date*

The supplier must maintain a copy of this document as evidence of the sales tax exemption.