EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES

Issued to:

GRINNELL COLLEGE
733 BROAD ST
GRINNELL IA 50112

Missouri Tax I.D.
Number: 14771225

Effective Date:
07/11/2002

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 your exempt status.

Purchases by your Organization are not subject to sales or use tax if within the conduct of your Organization's exempt functions and activities. When purchasing with this exemption, furnish all sellers or vendors a COPY of this letter. This exemption may not be used by individuals making personal purchases.

A contractor may purchase and pa.y 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.

This is a continuing exemption subject to legislative changes
and review by the Director of Revenue. If your Organization ceases to qualify as an exempt organization, this exemption will cease
to be valid. This exemption is not assignable or transferable. It is an exemption from sales and iue traxsad not