Exemption Certificate

This Certificate is issued to JAMES MADISON UNIVERSITY

800 S MAIN ST
HARRISONBURG, VA 22807-0001

Certificate Number: 5001878
Date Effective: April 30, 2025

Beginning January 1, 2025, sales to a nonprofit organization that has been determined by the United States Internal Revenue Service to be exempt from federal income tax under Section 501(c)(3) of the [Internal Revenue] Code ["IRC"], if the tangible personal property or taxable services sold are to be used primarily for the purpose for which the nonprofit organization was organized. Exemption Type: 501C3 - Educational

This Exemption Certificate is issued under the provisions of 36 M.R.S. § 1751-2113

- **This certificate cannot be used for purchases when payments are made with cash, personal checks, or personal credit cards without an accompanying purchase order.**
- All purchases must be billed directly to and paid for by the organization, or must be accompanied by a purchase order issued by the organization that identifies specifically the items to be purchased.
- A copy of this **completed and signed** certificate must be provided by the organization, and a copy maintained in the files of the vendor in order to permit purchases exempt from tax. It is only necessary to provide one copy of this certificate to the vendor. Subsequent purchases should be identified as exempt from tax.
- The property or service purchased must be used exclusively by the organization named above for the purposes for which it is organized.
- This certificate may not be used for activities that are mainly commercial enterprises, including, but not limited to, purchase of items to be resold by the organization.
- This certificate must be taken in good faith from the organization. The good faith of the vendor may be questioned if, at the time of the sale, the vendor has knowledge of facts that give rise to reasonable inference that:
  - The purchaser is not the holder of the exemption certificate,
  - The exemption certificate has been revoked or is otherwise invalid at the time of the sale, or
  - The merchandise or service is not to be used exclusively by the exempt organization.

I HEREBY CERTIFY that the above exemption certificate is valid and that the tangible personal property or taxable services described below which I shall purchase from _____ will be used exclusively by the organization named above for purposes for which it is organized, consistent with the exemption provided in 36 M.R.S. § 1760 or 36 M.R.S. § 2557.

Description of Purchases

Authorized Signature

Date