

To: Vendors of the University of Arizona  
Date: August 1, 2008  
Subject: Arizona Sales and Use Tax Exemption Status

The University of Arizona is not an exempt entity for Arizona sales and use tax purpose, so it generally pays sales tax on its purchases. However, Arizona statutes exempt certain purchases from sales tax and the University tries to use these exemptions when available. Determination of exemption is made on a purchase-by-purchase basis. If the University determines that a purchase can be exempt from AZ sales tax, an exemption certificate is provided to the vendor. The University does not, therefore, provide a certificate indicating that all of its purchases from a given vendor would be tax exempt. For purchases where the University has provided no tax exemption certificate, the vendor should assume that the purchase is taxable and charge appropriate sales tax.

Should you have any question regarding the above, please contact Tax Compliance at (520) 621-1957.

Sincerely,



Chunyan Pan  
Tax Manager  
Financial Services Office  
The University of Arizona

