

# Texas Sales and Use Tax Exemption Certification

*This certificate does not require a number to be valid.*

Name of purchaser, firm or agency	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: \_\_\_\_\_

Street address: \_\_\_\_\_ City, State, ZIP code: \_\_\_\_\_

Description of items to be purchased or on the attached order or invoice:


\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Purchaser claims this exemption for the following reason:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

*I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.*

 Purchaser	Title	Date
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

**THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.**

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

**This certificate should be furnished to the supplier.  
Do not send the completed certificate to the Comptroller of Public Accounts.**



TEXAS TECH UNIVERSITY  
HEALTH SCIENCES CENTER.  
EL PASO

Business Affairs

To Whom It May Concern:

Texas Tech University Health Sciences Center El Paso (TTUHSCEP) is a public institution of higher education for the State of Texas. Under federal law, state governments and related state institutions, including state institutions of higher education, are exempt from taxation. TTUHSCEP, as an organization described in Internal Revenue Code sections 170(b)(1)(A)(v) and 170(c)(1), is exempt from federal income tax under the constitutional law doctrine of intergovernmental tax immunity. 26 C.F.R. § 1.511-1—1.513-4. An exception to this provision would apply if a division or activity of TTUHSCEP generated unrelated business income. See 26 U.S.C. § 511(a)(2). Chapter 110 of the Texas Education Code describes the establishment and sets forth the authorities of TTUHSCEP (see link below).

<http://www.statutes.legis.state.tx.us/Docs/Ed/pdf/Ed.110.pdf>

As a matter of evidence of tax exempt status, please feel free to include this correspondence and copies of any or all of the above referenced legal statutes in your files.

If you have any questions or need additional information, please contact 915-215-6515 or [BusinessAffairsElp@tuhsc.edu](mailto:BusinessAffairsElp@tuhsc.edu)