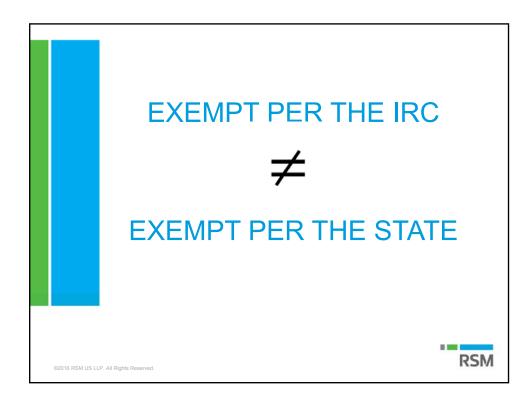


Agenda

- Exempt Organizations
- Nexus
- Multi State Exemptions
- Non-Compliance
- Other Multi State Tax Trends & Pitfalls

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Exempt Organizations

Nonprofit Entities

- · States make decision to tax
- · Organization qualifications
- Section 501 of IRC
- Purpose of organization
- Exemption requirements

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Exempt Organizations ... continued

Federal Government

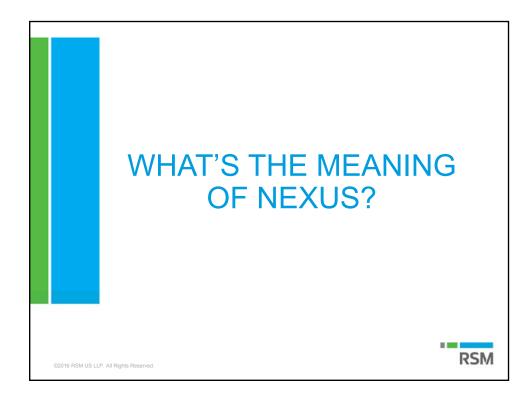
- · States prohibited from taxing Federal Government
- · Payments through federal funds
- · Proof of exemption required

State & Local Government

- · Exemption via legislative process
- · Not all states provide exemptions for sales to their own agencies



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Also available as part of the eCourse 2016 Higher Education Taxation eConference

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