

**SALES AND USE TAX**  
**CERTIFICATE OF EXEMPT STATUS (CES)**  
(Governmental, Religious, Charitable, Scientific or Educational Organization)

Wisconsin Department of Revenue  
PO Box 8902  
Madison WI 53708-8902  
PHONE (608) 266-2776  
TDD (608) 267-1049

Sales to the below named organization are exempt from Wisconsin sales or use tax under sec. 77.54(1) and (9a), Wis. Stats.

This certificate is valid until revoked by the Wisconsin Department of Revenue.

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|-------------|
| CES NUMBER  |
| ES 35560    |
| DATE ISSUED |
| 04/24/1991  |

UNIVERSITY OF IOWA

1 ELLIOTT DR  
IOWA CITY

IA 52242

**IMPORTANT:**

Sales to your organization are taxable unless you furnish your supplier with the CES number shown above.

Sales by your organization may be subject to tax. If your organization makes taxable sales, it must obtain a seller's permit and remit sales tax to the Department of Revenue.

**Questions:** Contact the Department of Revenue by telephone at our above number, FAX (608) 267-1030, E-mail sales10@dor.state.wi.us, or at our Website [www.dor.state.wi.us](http://www.dor.state.wi.us)