



## Purchasing Guidelines for Sales Tax Exemption from Local and Online Vendors

Wabash College is a non-profit organization and is exempt from Indiana State Sales Tax (currently 7.0%) on most goods and services purchased in the state of Indiana. It is expected that individuals purchasing goods for the College do not incur these taxes.

**Exclusions** from the exemption are *prepared foods* and *hotel/lodging occupancy taxes*. Auxiliary Services staff have worked with frequently used local and online vendors to register our exemption. The process to access it for tax-free business purchases is provided below. Vendors require payment to be made by a Wabash College purchasing card displaying its Tax Identification Number.

Purchases from selected **Online Vendors** must be accessed from an individual account linked to the College's master account. Please contact the Director of Auxiliary Services at [purchasing@wabash.edu](mailto:purchasing@wabash.edu) to request an account for business purchases. Tax exemption will be applied automatically to these purchases and use of the Wabash College purchasing card is expected as the required form of payment.

### Online Vendors Include:

- **Amazon Business Prime**
- **Lowe's Home Improvement**
- **Staples Business Advantage**

**Local Vendors** have been provided a copy of the tax exemption certificate. Purchases at Walmart require a Walmart Tax Exempt Identification Card, which you may request via email from the Director of Auxiliary Services [purchasing@wabash.edu](mailto:purchasing@wabash.edu). When purchasing from a local vendor:

1. Notify the sales associate that this is sales tax exempt business transaction **before scanning purchase**.
2. Present your Wabash ID card, purchasing card, and Walmart-specific card, if applicable, to the sales associate.
3. Pay for business purchases with the purchasing card.
4. Kroger purchases require a signed certification that goods will be used for Wabash business. It will be retained at Kroger to support the tax-free transaction.
5. Retain sales receipt for purchasing card reconciliation.

### Local Vendors Include:

- **CVS pharmacy**
- **The Home Depot**
- **Kroger**
- **Walgreens**
- **Walmart**