

# COMMON TAX EXEMPT PURCHASES

The University of Arkansas is a taxable institution. However, there are certain types of purchases that the state of Arkansas does not require tax to be paid. These purchases are tax exempt.

**This list is NOT all inclusive and is subject to change with no notice.**

- Advertising Services
- Abstract/Paper Submissions
- Items Purchased for Resale - Must have resale tax ID
- Job Postings
- Memberships - Require Membership Justification Form
- Online Training/Courses
- Postage
- Publications/Reprints
- Rentals - Long term rentals more than 30 days (i.e. Cintas Rugs)
- Seed, Feed, or Fertilizer for Agricultural Purposes
- Shredding Services
- Shipping from Direct Shippers (i.e. FedEx, UPS, USPS, DHL, etc.)
- Site/Software Licensing (Tangible software is NOT tax exempt. If a signature is required the PCard should not be used)
- Subscriptions
- Vehicle Registration/Renewals