

Tax Exempt on Amazon

Since NDSU is a tax exempt institution, we should not be charged tax on many purchases. This is a guide as to how not to be charged tax on your purchases through Amazon.com. NDSU has worked with both the NDSU internal auditor and the North Dakota state auditor to come up with some helpful guidelines.

Since the majority of the products that the cardholders will be ordering from Amazon will be shipping from out of state, the seller and/or Amazon.com are not required to follow the tax exempt status. However, to save both budget and state dollars, you will need to decide if you want to continue to do business with those companies that choose not to cooperate. The only options would be to either pay the tax or to no longer use them.

It is understood that there is very budget friendly merchandise and services available on Amazon.com. However, we also need to make certain that the proper steps are taken to save as much money as possible. The following steps may be a bit cumbersome at first, but we need to make sure that we are spending our budgeted dollars as wisely as possible. Following are the instructions that we have taken from Amazon.com's website. They have been used by several people on campus and it does work (in most cases).

Sales Tax on Items Purchased from Select Amazon Merchants

In order to offer you the widest selection and the most convenient shopping experience, Amazon.com has teamed with many other merchants. Your order may contain items from one or more of these online merchants. Each of these online merchants may have different sales tax collection obligations, depending upon their business policies and the location of their operations. Amazon.com calculates sales taxes on the merchants' behalf in accordance with their instructions. These instructions vary depending on the tax laws in each state.

The following is a partial list of merchants selling items at Amazon.com which may be included in your order, and the states in which they charge sales tax.

- **Amazon.com LLC: KS, KY, ND, NY* and WA**
- **Amazon Digital Services, Inc.: KY, ND, NY* and WA**
- **Magazine Express, Inc.: AL and WA**
- **Synapse Services, Inc.: WA only**
- **Target.com/ITC: All states other than AK and VT**

*** Effective June 1, 2008, Amazon.com LLC and Amazon Digital Services, Inc will begin collecting sales tax on items shipped to destinations within the State of New York as New York has enacted a new law requiring out-of-state sellers to collect and remit sales tax based on advertising. Amazon has filed a lawsuit challenging the constitutionality of this provision. However, as required by the law, we must still begin collecting New York sales tax beginning on that date. Please note that if you place an order prior to June 1, 2008, your Order Total may not include an estimate of New York sales taxes, but those taxes may still be charged if your order is readied for shipment on or after that date.**

If you have questions about tax on items purchased from these listed merchants, please [contact Amazon.com Customer Service](#). For questions about sales tax on items purchased from all other merchants, please see below.

Sales Tax on Items Purchased from All Other Merchants

If you have questions about tax on items purchased from any merchant not listed above (including Office Depot, Inc.), please view that merchant's information at [Ordering from Amazon Merchants](#), or through links made available on product detail pages. Sales tax information for these merchants can usually be found in the merchant's Shipping and Tax Information section. If you still have any other tax-related questions, please contact that merchant directly using the contact information provided in the merchant's Contact Customer Service section.

Sales Tax on Items Purchased from Amazon Marketplace

Marketplace sellers are responsible for the sales tax on any items sold on Amazon.com, and if necessary, they generally add this cost into the price of their items. Therefore, you will not be charged any additional sales tax for Marketplace purchases. If you have further questions about a particular Marketplace seller's tax practices, feel free to contact the seller directly.

Tax-Exempt Customers

If tax has been charged on any portion of your order and you need to take advantage of your tax exempt status, the process will differ depending on the merchant who sold the taxed items.

If the taxed items were sold by any of the following merchants, Amazon Customer Service can facilitate a refund.

- Amazon.com LLC
- Amazon Digital Services, Inc.
- Target.com/ITC

If the taxed items were sold by any other merchant, please contact that merchant directly using the contact information provided in the merchant's Contact Customer Service section.

In those cases where Amazon.com can facilitate a tax exempt refund, you will need to provide us with acceptable proof of exempt status for the state where the items will be shipped.

United States Government Purchasers

Sales tax does not apply to purchases made by the United States Government. In order to document that a sale has been made to the U.S. Government, we need to obtain a copy of one of the following:

- Federal tax ID certificate
- Certificate of exempt status
- Photocopy of your qualified U.S. Government Credit Card (Smart Pay Card)
- Government Voucher
- Check from the U.S. Government payable to Amazon.com

Other Exempt Purchasers

All other exempt purchasers need to provide us with a copy of a state resale certificate, exemption certificate, or other acceptable proof of your exempt status for the state where the items will be shipped.

The documentation submitted should include the name of the merchant who sold the items and the name of the organization that purchased the items.

How to submit this information

First, place your order through our Web site. After you've received your shipment confirmation, please submit the necessary information by fax in order to receive a refund of any sales tax. Our fax number is (206) 266-2005.

Please include the following:

- Your order number (17 digits in this format: XXX-XXXXXXXX-XXXXXXX)
- E-mail address
- Acceptable proof of your exempt status (as outlined above)
- The name of the merchant who sold the items
- The name of the organization that purchased the items
- Mark your fax "Attn: Amazon Tax Exempt"

While you need to submit this information to us once for each applicable merchant, you do need to contact us after placing each order to ensure you are refunded the tax on your purchase.

Effect of the Internet Tax Freedom Act

Companies selling over the Internet are subject to the same sales tax collection requirements as any other retailers. Remote sellers (including Internet retailers and catalog companies) are generally required to collect taxes where they have a physical selling presence. If they do not have any such presence, they are not required to collect sales taxes.