

**PROCEDURE 400.2**  
**Area: Finance Department**

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Adopted: September 18, 1998

Certified by \_\_\_\_\_

Dr. Adolphus Andrews  
Vice President  
Administration and Finance

Revisions Approved:

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**SUBJECT: ACCOUNTS PAYABLE**  
**TAX EXEMPT STATUS**

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CSU is tax exempt and, thus, does not pay sales tax. The University does pay shipping, handling, and freight charges if included in the vendor's original quote. If the vendor accepted CSU's printed purchase order and did not include the cost of shipping, handling, or freight, it is the vendor's responsibility to absorb those costs. The University will pay bed taxes and real estate taxes as required by Ohio law.

If an invoice is received and includes sales tax:

- Telephone the vendor immediately;
- Inform the vendor of CSU's tax exempt status;
- Ask the vendor to reissue a new invoice without tax or agree to manually correct the existing invoice;
- Complete a tax exempt certificate (attached);
- Mail original tax exempt certificate to vendor (vendor may also request a faxed copy).

If both parties agree to correct the existing invoice:

- Record the name of the vendor representative and date on the invoice;
- Delete the tax.

If vendor chooses to reissue the invoice, the A/P Supervisor has 30 days to pay from the date that the new invoice is received.

**PROCEDURES:**

Accounts Payable—Payments for Goods and Services 400.3

Accounts Payable—Check Cutting Procedure 400.4