



UNIVERSITY OF CENTRAL FLORIDA

**Finance & Accounting**

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**To:** University of Central Florida - All Departments

**From:** UCF Tax Department, a division of Finance & Accounting

**Re:** Establishing Sales Tax Exemption with Amazon.com for University Purchases

**Date:** June 21, 2017

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Effective May 1, 2014; Amazon.com began collecting Florida sales tax. As a result, the University tax department has developed these guidelines for University purchases made via Amazon.com.

**Establishing an online account**

When creating an online account for University purchases, whether with Amazon; eBay; or any other online retailer, the employee should use their UCF employee email address; not their personal email address. The account set up using their employee email address should be used only for authorized UCF purchases. No personal purchases should be placed through this online account. Likewise, no University purchases should be made through an account set up using an employee's personal email address.

**When is an online purchase exempt from sales tax**

Per Florida Administrative Code §12A-1.038(3)(a), tax exempt purchases must be used for the tax exempt entity's authorized tax-exempt purpose and must be made with the purchasing entity's funds and may not be made with personal funds of the purchasing entity's authorized representative. Therefore, in order for an online purchase to be exempt from Florida sales tax, the purchase must be made with a University P-card. An employee cannot purchase goods exempt from sales tax with their personal credit card and seek reimbursement for the purchase. Such purchases are subject to Florida sales tax.

**Steps for establishing sales tax exemption with Amazon.com**

1. Obtain a copy of UCF's most current Florida Consumer's Certificate of Exemption located on the Forms & Links tab under the tax section of the Finance and Accounting website. The current exemption certificate has an expiration date of 04/30/2022.
2. Login to your Amazon.com account using your UCF employee email address.
3. Click on the "Your Account" link in the top right hand corner of the website.
4. Click on the "Amazon Tax Exemption Program" Link under the Settings section.
5. Click on the "Get Started!" button.
6. When you get to the page that asks which jurisdiction you would like to submit an exemption certificate for, click Florida. Then press save and continue.
7. Choose State/Local Government for the type of tax exempt organization, then press save and continue.
8. Click the "Choose File" button on the page that asks for your Exemption Form.
9. Select the file for the Florida Consumer's Certificate of Exemption provided by the UCF tax department in step one.

10. Read the Terms & Conditions, if you agree to them, check the box stating that you have read the Terms & Conditions.
11. Click the "Upload" box.
12. After successfully uploading the University exemption certificate, you should receive the following message: "Our Customer Service team will review your documentation within 24 hours. If we need additional information to process your documentation, our Customer Service team will contact you by email."

Please remember that under Florida Statute §212.085, a person who fraudulently issues a certificate claiming he or she is exempt from sales tax is liable for the payment of tax plus a mandatory penalty of 200% of the tax and shall be liable for fine and punishment as provided by law for a conviction of a felony of the third degree. Personal purchases made using the University's tax exemption certificate fall into this category.

If you have any questions, please contact Meghan McCollum at 2-1013 or Puja Mandolfo at 2-1024.