Director: Mark R. Schuling
Hoover State Office Building
Des Moines, Iowa 50319
www.state.ia.us/tax

Iowa Department of Revenue

December 23, 2008

Stephen A. Wooderson, Administrator
Iowa Vocational Rehabilitation Services
510 East 12th Street
Des Moines, IA 50319

Dear Mr. Wooderson:

In response to your request, I am providing this letter to verify that purchases of tangible personal property and services by the State of Iowa for public purposes and all sales of goods, wares, or merchandise and services sold to and used by the State of Iowa for public purposes are exempt from the state sales and use taxes under Section 423.3(31) of the 2009 Iowa Code.

This exemption is also granted to governmental subdivisions of the state, including Iowa Vocational Rehabilitation Services (IVRS).

You indicated to me that the Taxpayer Identification Number for Iowa Vocational Rehabilitation Services is 42-6004582. This number establishes the purchaser (State of Iowa/IVRS) to conduct business as a governmental agency.

The Iowa Department of Revenue does not issue or assign tax exemption numbers to entities or organizations which are exempted from paying the state sales or use tax. However, you may use and the vendor should retain this letter in support of your sales and use tax exemption.

You may contact Iowa Department of Revenue, Taxpayer Services, at 515-281-3114 or 1-800-367-3388 for answers to any questions you may have. You can also use an e-mail at IDR@iowa.gov.

Please let me know if I can be of further assistance.

Sincerely,

David L Casey

David L. Casey
Administrator Compliance Division
E-mail: david.casey@iowa.gov