

**Wells Fargo Commercial
P-Card Program**

Macalester College

**Policies and Procedures Manual
September 2005**

Table of Contents

Introduction.....	3
General Guidelines	
- <i>Who can request a card.....</i>	<i>4</i>
- <i>Card Fees</i>	<i>4</i>
- <i>Card Issuance</i>	<i>4</i>
- <i>Account Maintenance</i>	<i>4</i>
- <i>Card Usage.....</i>	<i>4</i>
- <i>Limitations and Restrictions.....</i>	<i>5</i>
- <i>Lost or Stolen Cards.....</i>	<i>6</i>
Authorized Purchases.....	6
Unauthorized Purchases.....	6
- <i>Personal Purchases</i>	<i>7</i>
Out-Of-Pocket Expenses.....	7
Reconciliation and Payment	
- <i>Receipt Retention.....</i>	<i>8</i>
- <i>Disputed or Fraudulent Charges.....</i>	<i>8</i>
Tax Exempt Status.....	9
Common Questions and Concerns	10 - 12
Appendices	
I. <i>P-Card User Agreement</i>	<i>13</i>
II. <i>P-Card Request / Maintenance Form</i>	<i>14</i>
III. <i>Wells Fargo Bank P-Card Dispute Form</i>	<i>15</i>
IV. <i>Declaration of Forgery or Unauthorized Use</i>	<i>16</i>
V. <i>Items to be purchased from on-campus discounted</i>	
<i>Sources and Exclusive Vendors</i>	<i>17</i>
VI. <i>Certificate of Tax Exempt Status</i>	<i>18</i>

Introduction

Welcome to the Macalester College and Wells Fargo Commercial P-Card Program.

The purpose of the P-Card program is to streamline and simplify the purchasing and payment process for Macalester College transactions. The goal of the program is to:

- Eliminate steps from the requisitioning process
- Simplify the reimbursement process
- Assure timeliness of payment to vendors
- Reduce / eliminate out of pocket expenses

This reference manual will provide you with the particulars of the program, including general guidelines, reconciliation, record keeping, and customer service information. It is important to read the following information carefully, as you will be responsible for adhering to the Macalester College established policies and procedures. The card is also intended to be used in compliance with all other Macalester College policies and guidelines, specifically those contained in the Business Services Policy Manual which is available on our website at: <http://www.macalester.edu/businessservices/> .

If you have any questions, please contact the Program Administrator:

Kathy Johnson 651-696-6551 johnsonkl@macalester.edu

or

Michelle Bitney 651-696-6565 bitney@macalester.edu

General Guidelines

Who can request a card:

Employees who purchase for their department at least once a week, travel frequently on Macalester College business, or take groups of students on trips.

Card Fees:

There is a one-time \$20 fee to issue a new card. This fee is payable by the cardholder's department. Lost cards also incur a \$20 replacement charge. There are no annual fees for the card.

Card Issuance:

As a cardholder, you will be asked to complete a *P-Card User Agreement* (Appendix I). By signing the agreement, you have agreed to adhere to the guidelines established in this manual. Most importantly, **you are the only person entitled to use the card and the card is not to be used for personal use.** Each P-Card is linked to a specific department number and individual employee. You are responsible for all charges on your card even if you authorize someone else to use it.

If you are moving to another department, contact your new manager to determine if a P-Card will be needed in your new position. Then contact the Program Administrator for the necessary changes using the *P-Card / Maintenance Form* (Appendix II). You will be able to use your same card number if it is determined you will retain the P-Card.

Upon receipt of your P-Card, you will need to activate the account by calling the toll-free number printed on the card. For verification purposes, you will be asked to provide the last four digits of your Macalester College ID number (add zeros before if less than four digits). Although the card will be issued in your name, your personal credit history will not be affected. Macalester College is responsible for payment of all purchases.

Account Maintenance:

If there is a need to change any information regarding your account, such as your email address or expense accounting code, please complete the *P-Card Request / Maintenance Form* (Appendix II) and forward to the Program Administrator.

Card Usage:

The P-Card can be used at any merchant that accepts Visa, except as Macalester College otherwise directs. It may be used for in-store purchases as well as phone, fax, or mail orders. There is no special terminal or equipment needed by the merchant to process a P-Card transaction. The P-Card cannot be used to draw cash from an ATM machine except by pre-authorized individuals.

When using the P-Card with merchants, please emphasize that an invoice not be sent to Accounts Payable as this may result in a duplicate payment. For phone, faxes, and mail orders, please instruct the merchant to send all paperwork to you, the cardholder. List your name in any “ship to” fields to ensure that Central Stores knows where to deliver the product.

Limitations and Restrictions:

P-Cards are to be used for Macalester College business transactions only. All purchases made with the P-Card are to be delivered to Macalester College. Any place other than Macalester College will result in immediate revocation of card privileges and disciplinary action. **The individual identified on the P-Card is responsible for all charges made on the P-Card even if they allow someone else to use their card.** Failure to comply with this policy may result in either revocation of your use privileges or other corrective action, up to and including termination.

The Program Administrator, working under accepted policy, has assigned a credit limit to your card. There will also be a single transaction limit placed on your card, which means your card will be declined if you attempt to purchase more than this set amount at one time. Do not split a purchase to avoid the single transaction limit. If you believe the single transaction limit will inhibit optimum usage of the P-Card program, please discuss this with your Manager.

In addition to the single transaction limit, every cardholder has a total monthly dollar limit assigned to their account. As limitations vary by cardholder, please discuss the limit with your Manager. If you believe your monthly limit to be insufficient for your requirements, please contact your Manager to discuss having your limit increased.

The P-Card Program also allows for Merchant Category blocking. If a particular Merchant Category is blocked (e.g., jewelry stores or casinos), and you attempt to use your card at such a merchant, your purchase will be declined. Management has made an effort to ensure that the vendors/suppliers used during the normal course of business are not restricted. If your P-Card is refused at a merchant where you believe it should have been accepted, please contact the Program Administrator for further clarification.

Automated customer service assistance is available 24 hours/day, 7 days/week at **1-800-932-0036**, option #1. This menu prompts you with options that will provide the following information:

- #1 Current Balance
- #2 Available Credit
- #3 Outstanding Authorizations
- #4 Inquire About a Decline
- #5 Report Lost/Stolen Card
- #6 Speak with a Customer Service Representative

Depending on the results of your inquiry, you may want to discuss the issue further with your Manager. They are empowered to advise the Program Administrator to modify the restrictions on your use of the P-Card.

IMPORTANT: All requests for changes in limitations and restrictions must be made through the Program Administrator. Requests are made using the *P-Card Request / Maintenance Form* (Appendix II). Wells Fargo Bank will change existing cardholder restrictions only after a written request is received from the Program Administrator.

Lost or Stolen Cards:

You are responsible for the security of your P-Card and any purchases made on your account. If you believe you have lost your P-Card, or that it has been stolen, immediately report this information to Wells Fargo Bank Customer Service at **1-800-932-0036**. Immediately after reporting to Wells Fargo Bank Customer Service, you must inform the Program Administrator at **651-696-6551**. It is extremely important to act promptly in the event of a lost or stolen P-Card to avoid company liability for fraudulent transactions. Please do not leave your P-Card on or in an unlocked desk drawer. Keep the card in a secure place at all times. Charges due to a stolen card that are not reversed will be charged to your departmental budget. As with a personal charge card, you will no longer be able to use the account number after notifying the bank. A new card will be issued within 48 hours of notice to Wells Fargo Bank Customer Service.

Authorized Purchases

The P-Card Program is intended for Macalester College purchases under your single-transaction dollar limit. Examples of purchases may include:

- Books and subscriptions
- Professional membership dues
- Congratulatory or sympathy flowers
- Small dollar purchases that would be put on a confirming purchase order
- Travel and Entertainment (see Travel & Entertainment policy in the Business Services Policy Manual for specific guidelines on appropriate expenses)
- Instructional materials

Unauthorized Purchases/Vendors

- Items for personal use (see exceptions below)
- Bars, casino, spas, amusement parks, etc.
- Automobiles & recreational vehicles (boats, RV's, motorcycles, etc.)
- See Appendix V for list of items to be purchased on campus

As with any Macalester College purchase, the P-Card is not to be used for any product, service or with any merchant considered to be inappropriate for Macalester College funds. Failure to comply with the above guidelines for authorized purchases under the P-Card Program may result in disciplinary action, cancellation of your P-Card privileges, and possible termination of employment.

Personal Purchases:

Personal purchases using the P-Card are prohibited. However, at times certain incidental personal charges may be included on a bill (i.e., personal phone calls or movies automatically added to a hotel bill). CCER has a box for you to mark portions of an item as personal. When this is done and the amount is repaid to Macalester College, this will not be construed as unauthorized personal use. Regardless of whether you reimburse Macalester College, the P-Card cannot be used to make personal purchases along with Macalester College purchases to take advantage of Macalester College's tax exempt status.

Out-of-Pocket Expenses

Out-of pocket expenses can be reimbursed through your P-Card. As a cardholder you would need to sign up for automatic deposit (ACH) from the Wells Fargo Commercial Credit Card Bank to your own personal banking account. Deposits are made around the 8th of each month. Examples of out-of pocket expenses are:

- Mileage
- Parking
- Dining
- Freeway Tolls
- Any other expenses you have paid for with your own money

Reconciliation and Payment

Unlike personal credit cards, the P-Card Program is handled as corporate liability. Your personal credit history has not been taken into account when a card has been issued in your name. The Accounts Payable Department is responsible for paying the P-Card program invoice each month. You are not responsible for direct payment under your account.

It is your responsibility, immediately upon receipt of your email from the Commercial Card Expense Reporting (CCER) system, to sign on and reconcile your statement online. Place a check mark in each "Receipt Attached" box indicating you are submitting a receipt for each purchase (include comments for any items without receipts) and verify that all expense coding is correct. Meals or entertainment must include all persons present as well as the business purpose. When you have ensured that everything is in order, select the 'Review Complete' button at the bottom of the screen. Then, forward your receipts and a copy of your statement to your Approver. Your Approver will review your receipts, approve your statement, and forward them to the Program Administrator for a final review and filing.

Remember! Use one receipt envelope per cardholder. Please do not mix cardholder receipts.

You will have an allotted number of days (6) to review, make any necessary coding changes, and complete the review on your statement. After this time expires your statement is forwarded to your P-Card approver. Your P-Card Approver receives a copy of your statement electronically as well, and has a predetermined amount of days (4) to review and approve it. After that time has expired, your statement will be automatically sent to the Program Administrator for downloading of expenses. If non-compliance of submitting of your statements occurs, your P-Card will be suspended. Signed approval from both your Manager and the Vice President for Administration & Treasurer will be necessary before your card will be re-activated.

Receipt Retention:

It is a requirement of the program that you keep all receipts for goods and services purchased. For orders placed via phone, fax or mail, you must request a receipt, detailing merchandise price, tax, freight, special handling, etc. to be included with the goods mailed/shipped. It is recommended you request the receipt be faxed to you, prior to the goods being shipped, to ensure you have a receipt for statement reconciliation. It is extremely important to request and retain purchase receipts, as this is the only original documentation. Submittal of receipts to the Program Administrator releases the cardholder of any personal obligations that may arise due to an external audit.

Disputed or Fraudulent Charges:

If there is a discrepancy on your statement, it is imperative that the issue is addressed immediately! Depending on the type of discrepancy, you will need to contact the merchant, Wells Fargo Bank Customer Service, or the Program Administrator to resolve the disputed transaction.

If you believe the merchant has charged you incorrectly, there are outstanding qualities, or service issues, you must first contact the merchant and try to resolve it with them. If you are able to resolve the matter directly with the merchant, and the error involved an overcharge, a credit adjustment from the merchant should be requested and will appear on your next statement.

If the merchant disagrees that an adjustment is necessary, immediately contact the Program Administrator who will work with you and Wells Fargo Bank Customer Service to resolve the dispute. Wells Fargo Bank Customer Service requests complete details of the dispute in writing in order to research the item in question. The details of the disputed transaction should be reported on the *Wells Fargo Bank P-Card Dispute Form* (refer to Appendix III) or on the dispute screen available in CCER.

Wells Fargo Bank Customer Service must receive any charge disputes within 60 days of the transaction date. While pending resolution, Wells Fargo Bank Customer Service will credit Macalester College's account for the amount of the disputed transaction. Although Wells Fargo Bank acts as the arbitrator in any dispute, you should never assume that a dispute would be resolved in your favor.

If the dispute is not resolved to your satisfaction, and you believe the merchant has unfairly treated you, please notify the Program Administrator with the relevant details. If the merchant is one of our preferred vendors, we may take further action.

Any fraudulent charges, i.e., a charge appearing which was not authorized by yourself, must be reported immediately to the Program Administrator. Prompt reporting of any such charge will help to prevent the company from being held responsible. A *Declaration of Forgery or Unauthorized Use Form* (Appendix IV) has been included with this package to facilitate notification of any such transactions.

Tax Exempt Status

Merchants are usually required by tax authorities to include the applicable sales and use tax at the time of purchase. The amount of tax is dependent on a variety of factors including the state, county and city where the goods are purchased. Macalester College is tax exempt for purchases meeting the guidelines below; the tax exempt number is printed on your card. The sales tax exempt number may not be used for any other purpose than purchases for Macalester College. **It is your responsibility as a cardholder to remind the cashier at the time of your purchase that Macalester College is tax exempt.** Guidelines for Macalester College's sales tax exemption are as follows:

- Items purchased in or delivered to MN are exempt
- Items purchased in another state and not delivered to MN are taxable
- Meals and lodging are taxable
- Sales tax exemption does not apply to other excise taxes (i.e., airline taxes)

Macalester College currently also has sales tax exemptions with New York, Florida, and Indiana. Contact the Purchasing Department for those certificates if you will be traveling there.

If your purchases are usually tax-exempt, you will be required to provide merchants with the necessary forms for non-taxable goods or services. Questions regarding this policy and any other questions concerning tax issues should be addressed to the Business Services office.

Common Questions and Concerns

- **Why did Macalester College decide to participate in the P-Card Program?**

Like most companies today, we are exploring ways to streamline processes and reduce costs. Frequently the expenses incurred to process a small dollar purchase can run as high as or higher than the price of the item itself.

With a P-Card, many of the typical purchasing steps are eliminated, including generating a requisition, preparing a purchase order, submitting a packing slip, coding an invoice, and then creating a check to the vendor.

- **What is the procedure when I pay for something with my P-Card?**

Essentially, the process is the same as when using your personal credit card. The difference being to mention we are tax exempt. Always ask for a receipt for your records, particularly for phone, fax and mail orders.

- **Are there any restrictions associated with the use of my P-Card?**

Yes, in addition to Macalester College's policy stating the type of products you can buy, other controls and limits may be placed on your P-Card including:

- A monthly dollar limit
- A "per transaction" dollar limit
- "Blocked" merchant categories

Please contact the Program Administrator for your specific restrictions.

- **How will I know if I have exceeded my monthly limit?**

You can check you available credit limit on-line or call the Wells Fargo Bank Customer Service number on the back of your card.

- **What should I do if a supplier does not accept the Wells Fargo Bank P-Card?**

Please contact the Program Administrator and provide them with the supplier's name, address and phone number. The Program Administrator will research the issue.

- **How will I know if Macalester College is getting billed correctly for the purchases I have made?**

You will receive a monthly cardholder activity statement online listing all the purchases made and credits received in the previous month. This statement is for your review only and allows you to reconcile your purchases. You must review the statement in a timely manner, as any disputed or fraudulent transactions must be reported to Wells Fargo Bank Customer Service in a timely manner.

- **How will my monthly P-Card bills be paid?**

You are NOT responsible for the payment of your P-Card bills. The monthly statement you receive is for you to review and reconcile your purchases. Accounts Payable will make one payment to Wells Fargo Bank covering P-Card expenses for all of Macalester College employees using the card.

- **Who may I talk to if I have questions?**

Our current Program Administrator is Kathy Johnson (651-696-6551). You can also call Michelle Bitney (651-696-6565). The Program Administrators should be contacted for any questions you have regarding limits, usage, and other issues.

Only the Program Administrator has the authority to change any existing information or restrictions to a cardholder's account.

- **What should I do if I have a problem associated with something I bought with my P-Card?**

Please refer to the "Disputed or Fraudulent Charges" section of this guide for complete details. It is extremely important that you address these items immediately.

- **Once I receive the P-Card, can I begin using it immediately?**

Once you receive your P-Card, you will be instructed to call Wells Fargo Bank's toll-free number and provide certain information to activate the card. This procedure ensures a secure P-Card issuance process and helps to prevent fraud.

- **What should I do if my card is lost or stolen?**

It is extremely important to call Wells Fargo Bank's Customer Service toll-free number (**1-800-932-0036**) immediately in the event your card is lost or stolen. You must also notify the Program Administrator.

- **Can another employee utilize my card for purchases?**

Each P-Card will be embossed with the individual employee's name. The employee is responsible for the proper use of their card. In the event you have authorized another individual to use your card, you are still responsible for the charges.

- **Can the P-Card be used out of the United States?**

Yes, the P-Card is accepted worldwide. Purchases can be made in any currency and billed in U.S. Dollars. The currency, as well as the foreign exchange rate utilized, is stated for each transaction on your statement.

- **What should I do if I need to change my monthly or single purchase limits?**

Please contact your Manager who in turn will contact the Program Administrator.

APPENDIX I

Macalester College P-Card User Agreement

You are being entrusted with a Macalester College purchasing credit card (P-card), issued by Wells Fargo Bank. The card is provided to you based on your need to operate on a daily basis and to purchase materials for Macalester College. It is not an entitlement nor reflective of title or position. The P-Card may be revoked at any time without your permission. Your signature below indicates that you have read and will comply with the terms of this agreement and the Macalester College/Wells Fargo Commercial P-Card Program Policies and Procedures Manual.

1. I understand that I will be making financial commitments on behalf of Macalester College and will strive to obtain the best value for Macalester College.
2. I have read and will follow the P-Card Policies and Procedures. Failure to do so could be considered a misappropriation of Macalester College funds. Failure to comply with this Agreement may result in either revocation of my use privileges or other corrective action, up to and including termination.
3. I understand that under no circumstances will I use the P-Card to make personal purchases, either for myself or for others. Using the card for personal charges could be considered misappropriation of Macalester College funds and could result in corrective action, up to and including termination of employment.
4. I agree that should I violate the terms of this Agreement and use the P-Card for personal use, Macalester College shall have the right to deduct any amounts owed, including but not limited to charges incurred from collection agencies, internal administration costs, court costs, etc, from my paycheck or final paycheck. The laws of the state of Minnesota shall govern the enforceability of this agreement.
5. The P-Card is issued in my name. I am considered responsible for any and all charges against the card, regardless of whether they are made by me or by another individual I authorize.
6. The P-Card is Macalester College property. As such, I understand that I may be periodically required to comply with internal control procedures designed to protect Macalester College assets. This may include being asked to produce the card to validate its existence and account number.
7. If the card is lost or stolen, I will immediately notify Wells Fargo Bank Customer Service by telephone at **800-932-0036** and the Program Administrator at Macalester College, Kathy Johnson **651-696-6551**.
8. I will receive a monthly statement, which will report all purchasing activity during the statement period. Since I am responsible for all charges (but not for payment) on the P-Card, I will reconcile the statement each month, make any coding changes to the expenses if needed, and resolve any discrepancies by either contacting the merchant or Wells Fargo Bank Customer Service myself.
9. I agree to surrender the P-Card immediately upon termination of employment, whether for retirement, voluntary, or involuntary reasons.

Employee Name (Print)

Last 8 Digits of Card Number

Employee Signature

Date

APPENDIX II

Macalester College P-Card Request / Maintenance Form

A \$20 fee will be charged to the department requesting the P-Card.

All limits will start at \$3000/month and \$1000/single transaction unless otherwise requested by Manager.

EMPLOYEE INFORMATION

_____	_____
Cardholder Legal Name - 24 characters max printed on card	Approver
_____	_____
Cardholder E-Mail Address	Approver E-Mail Address
_____	_____
Cardholder Macalester ID Number	Approver Macalester ID Number
10 - _____ -XXXX	_____
Cardholder Default Center Number	Cardholder Department

CHANGE INFORMATION ON AN EXISTING ACCOUNT

_____	_____
<i>Current name on Card</i>	_____
___ Monthly Credit Limit Change _____ (Amount)	_____
___ Single Transaction Limit Change _____ (Amount)	_____
___ Cardholder Name Change _____	_____
___ Cardholder E-Mail Change _____	_____
___ New Default Center Number _____	_____
___ New Approver _____	_____
___ New Approver E-Mail/Mac ID # _____	_____
___ New Department _____	_____
___ Reconciler _____	_____
___ Reconciler E-Mail/Mac ID # _____	_____
___ Account Closure	_____

AUTHORIZATION SIGNATURES

_____	_____	_____	_____
Employee Signature	Date	_____	_____
_____	_____	_____	_____
Manager Signature	Date	_____	_____
_____	_____	_____	_____
Program Administrator Signature	Date	_____	_____

Return to: Kathy Johnson
Purchasing Department, 77 Mac Room 301

APPENDIX III

Wells Fargo Bank P-Card Dispute Form

Wells Fargo must receive transaction dispute within 60 days of posting to your account.
Attn: Dispute & Loss Specialist

Date: _____

Company Name: _____

Account Number: _____

Transaction Date: _____ Amount: _____

Merchant Description: _____

Please take a moment and check the appropriate statement that validates your dispute. Please attach any supporting documentation that validates your dispute, such as: credit memos, letter to merchants, sales slips or proof of payments.

___ I certify that the transaction disputed was not made by me or the person authorized by me to use the card, nor were the goods or services represented by this transaction received by myself or a person authorized by me.

___ Although I did engage in the above transaction, I am disputing the entire charge, or a portion in the amount of \$ _____. I have contacted the merchant and requested a credit to my account for the reason explained in the attached letter.

___ The enclosed sales slip for \$ _____ appeared on my statement as \$ _____.

___ The enclosed credit memo: ___ has not posted to my account OR was listed as a purchase on my statement/activity report.

___ I did not receive the service and/or merchandise. I have contacted the merchant and they have not resolved my dispute. I expected to receive the merchandise/services on ___/___/___.

___ I have already paid for the transactions shown above by: ___ check ___ cash ___ money order ___ other credit card.

Your Signature

Date

Phone Number

Please return this form immediately. We appreciate your cooperation and urge you to contact us at 800-932-0036, if you have any questions. Fax completed form to 415-975-6635.

APPENDIX IV

Declaration of Forgery or Unauthorized Use

Re: P-Card

Account Number: _____

I, _____, have reported that my above numbered P-Card. (Please check and complete applicable section)

With an expiration date of _____ was not received by me.

Was discovered missing on _____.

Was stolen on _____, at _____.

I have notified the _____ police, who took report # _____.

May have been used without my authorization, though valid P-Card was in my possession at all times.

Additional information enclosed on separate sheet.

I last used the said card on _____, 20____ in the city of _____.

Any duplicate of such card has been destroyed.

The transaction(s) listed below or on the attached sheet and/or transaction made after the date of the last usage were not made by me or by a person acting with my authorization. I received no benefit whatsoever from such use. I further authorize you to accept my telephone verification of any subsequent transaction(s).

TRANSACTION DESCRIPTION	TRANSACTION DATE	AMOUNT
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

I declare under penalty of perjury that the foregoing is true and correct, and I will testify, declare, depose or certify to the truth hereof before any competent tribunal, officer or person in any case now or hereafter pending in connection with the matters contained within this declaration

Executed at (City/County and State) _____ Date _____

Signature of Cardholder

Signature of Other Authorized User

Signature of Other Authorized User

APPENDIX V

Items to be purchased from on-campus discounted sources

The following items are available through on-campus sources at discounted prices. These items are to be purchased through these sources.

Photocopying

Document Services offers all copying services that are available at Kinko's and other copy stores, including color copies and binding, at substantial savings. Most jobs are done on-campus and can be done while-you-wait when required. In addition to not reimbursing sales tax, Purchasing will not give purchase orders to copy stores except when Document Services cannot process your order.

Office Supplies

Macalester College has a contract through ACTC with Corporate Express E-Way to provide deeply discounted office supplies. Their online catalog shows our discounted prices. The large catalog shows the pre-discount prices. While occasionally individual items on sale are available cheaper from other sources, overall our discount provides a much better deal than from Office Max or other stores. Most items are in-stock and delivered next-day free of charge.

Computers

All computer and software purchases using college funds should be made through the Information Technology Services. Personal purchases may be made through the Computer Store. Please remember that while you may buy personally-owned computer equipment at Macalester College, this equipment is not supported by the Computing Department beyond warranty repairs for items purchased through Apple and OmniTech.

Exclusive Vendors

The following vendors are the exclusive vendors to Macalester College, unless prior approval is obtained from the Purchasing Department.

Copiers & Multifunction Devices – Loffler (work through Purchasing to purchase)

Office Furniture – Office Machines Sales & Service (work with Facilities Management & Purchasing)

Certificate of Exempt Status

SI-17

Exempt Organizations

Macalester College
1600 Grand Ave.
Saint Paul MN 55105

Certificate number ES 37516

Date Issued 11/13/98

Date Reissued 10/23/2000

The organization above is exempt from sales and use tax under Minnesota law on purchases, rentals, and leases of merchandise and services to be used in the performance of its charitable, religious or educational functions. For senior citizen groups, the merchandise must be used for pleasure, recreation, or other nonprofit functions of the group.

This exemption does not apply to purchases of meals, lodging, waste collection and disposal services, or to purchases or leases of motor vehicles, except that beginning July 1, 2000, motor vehicles that are used primarily to transport goods or people, other than employees, as part of the organization's charitable, religious, or educational functions are exempt. (M.S. 297A.25, subd.16)

Commissioner of Revenue
by



P. R. Blaisdell, Supervisor
Sales and Use Tax Division

RECEIVED
OCT 27 2000
PURCHASING DEPT.

Questions? Call the MN Department of Revenue at (651) 296-6181 or toll-free 1-800-657-3777. TDD users, call the Minnesota Relay Service at (651) 297-3353 or 1-800-627-3525. Ask for (651) 296-6181.