COMPTROLLER POLICY MANUAL

NORTHERN ARIZONA UNIVERSITY	POLICY: CMP 121
	Section: 100 General
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	Responsible office: Comptroller
	Origination date: 01/01/2000
Subject: NAU Identification Numbers and Tax-Exempt Status	Effective date: 01/01/2000
	Revision date: 2/21/2012

PURPOSE

To identify various identification numbers assigned to NAU

SOURCE

Internal Revenue Service

State of Arizona

Dun and Bradstreet

IPEDS Identification Number

CMP 121: NAU Identification Numbers and Tax-Exempt Status

Bylaws

Here is a link to the Universities bylaws from the Arizona Board of Regents web site.

NAU Identification Numbers for IRS, State of Arizona, and DUNS

Separate NAU student and other NAU-related organizations are not to use the NAU IRS identification number when opening a bank account or for any other identification purposes. Such separate organizations need to apply to the IRS for their own identification number through submission of the SS-4 Form to the IRS. This form can be obtained from the IRS at 1-800-829-FORM or on the web at http://apps.irs.gov/app/picklist/list/formsInstructions.html

NAU Identification Numbers		
74-2579628		
20204623		
80-634-5542		
2F318		
001082		
00108200		
105330		

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CMP 121: NAU Identification Numbers and Tax-Exempt Status

Tax-Exempt Status

For federal income tax purposes, NAU income is tax-exempt under Internal Revenue Code section 115, with the exception of unrelated business income (see CMP 122, Unrelated Business Income Tax).

Charitable contributions made to NAU are deductible under Internal Revenue Code section 170.

Sales Tax

State law does not exempt from sales tax sales made to NAU, and vendors may pass on to NAU the burden to pay applicable sales and use tax with the exception of certain qualified purchases described in CMP 120, Sales Tax Exemption for Purchases. See CMP 108, Sales Tax, for a listing of sales tax rates.

IPEDS ID

NAU's IPEDS ID can be used to look up information on the University from the <u>IPEDS College</u> <u>Opportunities On-Line (COOL) web site.</u>

NAU Accounting Information

In addition to using the correct mail code, the State of Arizona General Accounting Office should include the following NAU accounting information in the payment description field:

NAU Accounting Information for State of Arizona Use		
Dept/Unit	Revenue/Subcode	Department's Name
XXXXXXX	XXXXXX	XXXXXXXXXXXXXXXXX

These procedures will permit NAU to accurately receipt payments from the State of Arizona.