USA HEALTH

MEMORANDUM

Office of the Vice President of Administration

DATE: March 10, 2026

TO: Vendors serving USA Health University Hospital, USA Health Children's and Women's Hospital, USA Health Physician Enterprises, USA Health Mitchell Cancer Institute, and USA Health Community Providers, LLC

FROM: Peter Susman, CPA, Vice President of Administration

SUBJECT: Tax Exempt Status – Confirmation and Statutory Authority

USA Health is a division of the University of South Alabama and is the academic health system of the University. The University and its divisions, including USA Health, are designated by state law as exempt from paying sales taxes on purchases as an educational institution and agency of the State of Alabama or as a university affiliate.

Accordingly, vendors should not charge sales tax on invoices to USA Health and its divisions.

Additionally, Alabama public universities are classified as governmental entities, therefore the University is also exempt from the requirement to obtain a specific sales tax exemption certificate. Please retain this memorandum and the Code of Alabama sections attached as official documentation of our exempt status for your records.

The following sections of the Code of Alabama support the above exemptions (full text attached):

§40-23-4(a)(15) - Exemptions; certain sales
§16-17A-15(4)- Exemptions from taxation
§40-9-60(a) & (1) – Exemption from Certificate Requirement

Based on the statutes cited above, USA Health and its divisions are exempt from Alabama sales tax and the requirement to obtain an exemption certificate by law. Please ensure your billing systems are updated to reflect this status.

University of South Alabama's employer identification number (EIN) is 63-0477348

Peter F. Susman

Peter Susman, CPA
Vice President of Administration

Office of the Vice President of Administration
307 University Blvd N, AD 300, Mobile, AL 36688
P: 251-341-4991 | usahealthsystem.com
UNIVERSITY OF SOUTH ALABAMA

University of South Alabama

Exemption of Alabama Sales and Use Taxes

To: Collectors of Sales and Use Taxes

Gross proceeds of the sale or sales of tangible personal property to University of South Alabama is specifically exempted from all sales and use taxes pursuant to Code of Alabama 1975, Section 40-23-4(a)(15), which is attached.

NOTICE REGARDING FORM STE-1

As an Alabama public university, University of South Alabama is a governmental entity and is thereby **not required to obtain a certificate of exemption, Form STE-1**. See the attached Alabama Department of Revenue Notice (October 12, 2015) for additional verification.

Section 40-23-4

Exemptions.

(a) There are exempted from the provisions of this division and from the computation of the amount of the tax levied, assessed, or payable under this division the following:

SNIP

(15) The gross proceeds of the sale or sales of tangible personal property to county and city school boards within the State of Alabama, independent school boards within the State of Alabama, all educational institutions and agencies of the State of Alabama, the counties within the state, or any incorporated municipalities of the State of Alabama, and private educational institutions operating within the State of Alabama offering conventional and traditional courses of study, such as those offered by public schools, colleges, or universities within the State of Alabama; but not including nurseries, day care centers, and home schools.

SNIP

(Acts 1959, 2nd Ex. Sess., No. 100, p. 298, §§3, 33; Acts 1959, No. 367, p. 958; Acts 1959, No. 371, p. 962; Acts 1961, No. 743, p. 1060; Acts 1961, No. 812, p. 1188; Acts 1963, No. 423, p. 930; Acts 1963, No. 425, p. 943; Acts 1963, No. 571, p. 1193; Acts 1965, 1st Ex. Sess., No. 227, p. 307; Acts 1965, 1st Ex. Sess., No. 245, p. 361; Acts 1965, No. 375, p. 511; Acts 1965, 2nd Ex. Sess., No. 54, p. 80, §§1, 2; Acts 1965, 2nd Ex. Sess., No. 57, p. 83; Acts 1965, 2nd Ex. Sess., No. 123, p. 171; Acts 1966, Ex. Sess., No. 419, p. 564; Acts 1969, No. 1139, p. 2128; Acts 1970, Ex. Sess., No. 16, p. 2616; Acts 1970, Ex. Sess., No. 18, p. 2617; Acts 1971, 3rd Ex. Sess., No. 176, p. 4435, §§1-3; Acts 1973, No. 1169, p. 1966; Acts 1975, No. 1123, p. 2212, §1; Acts 1976, No. 500, p. 627; Acts 1976, No. 505, p. 632; Acts 1977, No. 593, p. 1359; Acts 1980, No. 80-625, p. 1071; Acts 1980, No. 80-626, p. 1077; Acts 1981, No. 81-596, p. 987, §1; Acts 1981, No. 81-677, p. 1102, §1; Acts 1983, No. 83-576, p. 895, §1; Acts 1984, No. 84-315, p. 727; Acts 1985, No. 85-574, p. 880, §1; Acts 1986, No. 86-214, p. 282, §8; Acts 1987, No. 87-742, p. 1439, §1; Acts 1990, No. 90-671, p. 1291; Acts 1991, No. 91-546, p. 988, §1; Acts 1992, No. 92-343, p. 720, §3; Acts 1993, No. 93-305, p. 720, §1; Acts 1994, No. 94-720, p. 1409, §1; Acts 1996, No. 96-544, p. 762, §1; Act 2001-975, 3rd Sp. Sess., p. 908, §6; Act 2009-144, p. 268, §12; Act 2010-514, p. 848, §1; Act 2012-185, p. 298, §1; Act 2012-395, p. 1056, §1; Act 2013-200, p. 391, §1; Act 2014-325, p. 1189, §1; Act 2017-397, §1; Act 2018-562, §1; Act 2018-164, §1.)

Section 16-17A-15 Exemptions from Taxation.

Notwithstanding any provision of law to the contrary:

(1) Any indebtedness issued by an authority or a university affiliate, and the income therefrom, including any profit from the sale thereof, shall be exempt from taxation by the state or other governmental entity of the state.

(2) All properties of an authority or a university affiliate, whether real, personal, or mixed, and the income therefrom, shall be exempt from any and all taxation by any governmental entity.

(3) An authority shall not be obligated to pay or allow to be paid any fees, taxes, costs, or charges of any nature to the Secretary of State or to any judge of probate of any county in respect of the filing or recording of any document.

(4) The gross proceeds of the sale of any property used in the business or activities of an authority, or in the acquisition, construction, renovation, or equipping of any health care facilities for an authority or a university affiliate, regardless of whether the sale is made directly to an authority or to a university affiliate or to any contractor or agent thereof, shall be exempt from all sales and use taxes levied by any governmental entity, including, without limitation, any similar privilege, license, or excise tax.

(Act 2016-201, §15.)

Section 40-9-60 Certificates of Exemption for Persons or Companies Exempt from Sales, Use, and Lodging Taxes.

(a) All persons or companies, including, but not limited to, those cited in this chapter, other than governmental entities, which have statutory exemption from the payment of Alabama sales and use taxes levied in, including, but not limited to, Chapter 23, or lodgings taxes levied in Chapter 26, regardless of the type of transaction or whether the tangible personal property is subject to sales and use tax or whether the accommodations are subject to lodgings tax, shall be required to annually obtain a certificate of exemption from the Department of Revenue. This requirement does not supersede or replace the provisions of Section 40-9-14.1 or any other provision of statute requiring an entity to obtain a certificate of exemption. Except as otherwise provided in this title, this article only applies to entities that have been granted a general exemption from sales, use, or lodging taxes. Except as otherwise provided in this title, the requirements of this article are not triggered by the purchase of tangible personal property that is exempt from sales and use tax.

(1) For purposes of this article, the term governmental entity means the federal government, the State of Alabama, Alabama public schools, Alabama public universities, healthcare authorities, airport authorities, Alabama counties and municipalities, and public corporations incorporated under any of the provisions of Chapter 50 of Title 11, Chapter 50A of Title 11, Chapter 5 of Title 37, or Chapter 7 of Title 39.

(2) The term governmental entity does not include public corporations, other than those public corporations described in subdivision (1), private schools, or private universities.

(3) For purposes of this article, the term lodgings tax means Transient Occupancy Tax, levied in Chapter 26.

(4) For the purposes of this article, the terms person or company shall have the same meaning as prescribed in Section 40-23-1.

(b) Certificates of exemption shall be valid for one year from the date of issuance and shall be renewed annually each subsequent year. Any person or company that fails to obtain or renew a certificate of exemption prior to its expiration may not make tax exempt purchases or rent tax exempt accommodations after the expiration. The Department of Revenue may assess any person or company with state and local sales, use, and lodgings tax for any transaction conducted with a certificate of exemption not properly accounted for and reported as required in Section 40-9-61. Any reports required by the Department of Revenue shall be filed as a prerequisite to the renewal of a certificate of exemption.

(c) Any person or company that intentionally uses a certificate of exemption in violation of its intended purpose, in addition to the actual sales, use, and lodgings tax liability due, shall be subject to a civil penalty levied by the Department of Revenue in an amount of not less than two thousand dollars ($2,000) or two times any state and local sales, use, and lodgings tax due for the transactions, whichever is greater, and based on the person or company's willful misuse of the certificate of exemption, may be barred from the use of any certificate of exemption for up to two years.

(d) Except as otherwise provided in this title, this section shall be operative for all applicable exempt persons or companies on January 1, 2016.

(e) The Department of Revenue may adopt rules to administer and implement this section and may adopt rules requiring an annual exemption certificate for persons or companies not subject to subsection (a), other than

government entities, providing for an annual information report from such persons or companies, and imposing penalties equivalent to the penalties provided for in subsection (c) for noncompliance by such persons or companies in order to verify exemptions and make reports to the Legislature.

(Act 2015-534, 1st Sp. Sess., p. 1898, §1; Act 2021-298, §2; Act 2024-391, §1.)

H. E. "GENE" MONROE, JR.
Commissioner

State of Alabama
Department of Revenue

Montgomery, Alabama 36132
www.ador.state.al.us

September 4, 1997

GEORGE E. MINGLEDORFF III
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

University of South Alabama
Attn: Kathleen B. Greer-Assistant Controller
Administration Building Room 55
Mobile, AL 36688

Re: Alabama Sales and Use Tax Exemption

Dear Ms. Greer:

This is in response to your Application of August 26, 1997, requesting an Alabama sales tax exemption certificate.

Please be advised that the State of Alabama, its departments and its agencies are exempt from Alabama Sales or Use Tax. This exemption is found in Section 40-23-4(a)(11), Code of Alabama 1975 as amended, and is further explained in Departmental Rule 810-6-3-.69.02, a copy of which is enclosed for your convenience.

Since a specific exemption is provided by law, a certificate of exemption is not needed. When making purchases for your institution, you may provide a copy of this letter to your supplier.

If you should have any questions, please do not hesitate to contact me at 334-242-1570.

Sincerely,

Sales and Use Tax Division

Mike Emfinger
Revenue Examiner

ME:pm

Enclosure

Section 40-23-4

Exemptions.

(a) There are exempted from the provisions of this division and from the computation of the amount of the tax levied, assessed, or payable under this division the following:

SNIP

(15) The gross proceeds of the sale or sales of tangible personal property to county and city school boards within the State of Alabama, independent school boards within the State of Alabama, all educational institutions and agencies of the State of Alabama, the counties within the state, or any incorporated municipalities of the State of Alabama, and private educational institutions operating within the State of Alabama offering conventional and traditional courses of study, such as those offered by public schools, colleges, or universities within the State of Alabama; but not including nurseries, day care centers, and home schools.

SNIP

(Acts 1959, 2nd Ex. Sess., No. 100, p. 298, §§3, 33; Acts 1959, No. 367, p. 958; Acts 1959, No. 371, p. 962; Acts 1961, No. 743, p. 1060; Acts 1961, No. 812, p. 1188; Acts 1963, No. 423, p. 930; Acts 1963, No. 425, p. 943; Acts 1963, No. 571, p. 1193; Acts 1965, 1st Ex. Sess., No. 227, p. 307; Acts 1965, 1st Ex. Sess., No. 245, p. 361; Acts 1965, No. 375, p. 511; Acts 1965, 2nd Ex. Sess., No. 54, p. 80, §§1, 2; Acts 1965, 2nd Ex. Sess., No. 57, p. 83; Acts 1965, 2nd Ex. Sess., No. 123, p. 171; Acts 1966, Ex. Sess., No. 419, p. 564; Acts 1969, No. 1139, p. 2128; Acts 1970, Ex. Sess., No. 16, p. 2616; Acts 1970, Ex. Sess., No. 18, p. 2617; Acts 1971, 3rd Ex. Sess., No. 176, p. 4435, §§1-3; Acts 1973, No. 1169, p. 1966; Acts 1975, No. 1123, p. 2212, §1; Acts 1976, No. 500, p. 627; Acts 1976, No. 505, p. 632; Acts 1977, No. 593, p. 1359; Acts 1980, No. 80-625, p. 1071; Acts 1980, No. 80-626, p. 1077; Acts 1981, No. 81-596, p. 987, §1; Acts 1981, No. 81-677, p. 1102, §1; Acts 1983, No. 83-576, p. 895, §1; Acts 1984, No. 84-315, p. 727; Acts 1985, No. 85-574, p. 880, §1; Acts 1986, No. 86-214, p. 282, §8; Acts 1987, No. 87-742, p. 1439, §1; Acts 1990, No. 90-671, p. 1291; Acts 1991, No. 91-546, p. 988, §1; Acts 1992, No. 92-343, p. 720, §3; Acts 1993, No. 93-305, p. 720, §1; Acts 1994, No. 94-720, p. 1409, §1; Acts 1996, No. 96-544, p. 762, §1; Act 2001-975, 3rd Sp. Sess., p. 908, §6; Act 2009-144, p. 268, §12; Act 2010-514, p. 848, §1; Act 2012-185, p. 298, §1; Act 2012-395, p. 1056, §1; Act 2013-200, p. 391, §1; Act 2014-325, p. 1189, §1; Act 2017-397, §1; Act 2018-562, §1; Act 2018-164, §1.)

JULIE P. MAGEE
Commissioner

State of Alabama
Department of Revenue
(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

MICHAEL E. MASON
Assistant Commissioner
JOE W. GARRETT, JR.
Deputy Commissioner
CURTIS E. STEWART
Deputy Commissioner

Alabama Department of Revenue
NOTICE

To all persons, firms and corporations making retail sales of tangible personal property or furnishing lodgings accommodations to tax-exempt entities in Alabama:

The Legislature has passed and the Governor has signed Legislative Act 2015-534 requiring all persons or companies, other than governmental entities, having a statutory exemption from the payment of Alabama sales, use or lodgings tax to annually obtain a certificate of exemption, Form STE-1, from the Department of Revenue. A certificate of exemption **must** be presented to the seller for the sale to be exempt from tax.

For purposes of this Act, the term "governmental entity" means the Federal Government, the State of Alabama, Alabama public schools, Alabama public universities, healthcare authorities, Alabama counties and municipalities, and public corporations incorporated under any of the provisions of Chapter 50 of Title 11, Chapter 50A of Title 11, Chapter 5 of Title 37, or Chapter 7 of Title 39. These entities are not required to obtain a certificate of exemption but may do so for ease of tax-free purchasing.

Act 2015-534 was effective as of August 19, 2015, and becomes operative for all applicable exempt persons or companies on January 1, 2016. On this date, vendors will be required to have the certificate on file in order to make tax-exempt sales or lodgings to companies or entities subject to the provisions of the Act.

Certificates of exemption shall be valid for one year from the date of issuance and shall be renewed annually each subsequent year before the end of the month in which the certificate expires. Any person or company who fails to obtain a certificate prior to January 1, 2016, or who fails to renew a certificate of exemption prior to its expiration will no longer be allowed to make tax exempt purchases or rent tax exempt accommodations until such time as a certificate of exemption is obtained or renewed.

Sales of tangible personal property to any person, firm, or corporation not required to have a sales tax license are subject to sales or use tax until the contrary is established. **The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-1. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-1 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon.** Further, In accordance with Code of Alabama 1975, Section 40-23-120, and Sales and Use Tax Rule 810-6-1-.184. Seller Sells Tax Free at the Seller's Risk, sellers are liable for sales or use tax on any sales for which the seller fails to collect the appropriate sales or use tax due. However, a seller, who acts in good faith and reasonably believes a tax exempt purchase is legal, is not liable for sales or use tax later determined to be due on a sale for which the purchaser provides the seller with a State Sales and Use Tax Certificate of Exemption (Form STE-1).

G. THOMAS SURTEES
Commissioner

State of Alabama
Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

July 26, 2007

Mr. Ben R. Tipton III, Associate Controller
University of South Alabama
Administration Building—Room 60
Mobile, AL 36688

Dear Mr. Tipton:

Re: Alabama Sales Tax Exemption

This letter is in response to your request for an updated Alabama sales and use tax exemption letter.

Please be advised that the State of Alabama, and the departments and agencies thereof, are specifically exempt by law from the payment of Alabama sales tax. This exemption is found in *Section 40-23-4(a)(11),* **Code of Alabama, 1975**, as amended, and is further explained in Sales & Use Tax Rule 810-6-3-.69.02, a copy of which is enclosed for your convenience.

Since a specific exemption is provided by law, a certificate of exemption is **not** needed. When making purchases of tangible personal property for your institution, you may furnish your supplier with a copy of this letter.

Although this letter provides the current opinion of the Sales, Use & Business Tax Division regarding this matter, it is not an official revenue ruling in accordance with *Section 40-2A-5,* **Code of Alabama 1975.** Consequently, it is not legally binding on the Department of Revenue and the State.

If you should have any questions, please do not hesitate to contact me at (334) 353-9680.

Sincerely,

Traci L. Floyd

Traci L. Floyd
Revenue Examiner

TLF

Enclosure

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

2121 Eighth Avenue, North
Birmingham, Alabama
October 26, 1964

IN REPLY REFER TO
Form 2954
434:HCE
BIR:EO:64-57

University of South Alabama
307 Gaillard Drive
Mobile, Alabama

PURPOSE
Educational
FORM 990A REQUIRED
☐ YES ☒ NO
ACCOUNTING PERIOD ENDING September 30

Gentlemen:

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to us.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to this office for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990A, is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such Act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office.

This is a determination letter.

Very truly yours,

R Armand Costanzo

R. Armand Costanzo
Chief, Audit Division

ALABAMA DEPARTMENT OF REVENUE

SALES, USE & BUSINESS TAX DIVISION

SALES & USE TAX RULE

810-6-3-.69.02. State, County, City, Sales to.

(1) Sections 40-23-4(a)(11) and 40-23-62(13) specifically exempt the State of Alabama and counties and incorporated municipalities of the state from paying sales and use tax on their purchases of tangible personal property. A sale to the state or to a county or municipality of the state qualifies for this exemption provided (i) the purchase is made as the result of an order issued by an official of the tax-exempt governmental entity having authority to make such purchases and acting in an official capacity, (ii) the issuance of the purchase order by the official obligates the tax-exempt governmental entity to pay for the purchase, and (iii) the purchase is paid for by the tax-exempt entity with funds belonging to the tax-exempt entity.

(2) A purchase of tangible personal property by a duly appointed agent of the State of Alabama or a county or incorporated municipality of the state qualifies for the sales and use tax exemptions in Sections 40-23-4(a)(11) and 40-23-62(13) provided (i) the purchase is made as the result of an order issued by the agent acting in an official capacity as agent for the tax-exempt entity, (ii) the issuance of the purchase order by the agent obligates the tax-exempt governmental entity to pay for the purchase, and (iii) the purchase is paid for by the tax-exempt entity with funds belonging to the tax-exempt entity. (Sections 40-23-4(a)(11) and 40-23-62(13))

(3)A contractor is the consumer of all the materials which are used by the contractor in the performance of the construction contract and which become a part of real property. Accordingly, purchases by a contractor or subcontractor of tangible personal property which it will use in the performance of a contract with the State of Alabama or a county or incorporated municipality of the state for making additions, alterations, or improvements realty belonging to the state, county, or municipality are not purchases by the state, county, or municipality and do not qualify for the sales and use tax exemptions in Sections 40-23-4(a)(11) and 40-23-62(13). (Sections 40-23-1 (a)(10) and 40-23-60(5))

(a) A contractor that sells materials to a tax-exempt governmental entity under one contract and affixes the materials to realty under a second contract with the tax-exempt entity is liable for sales or use tax; the fact that the materials are sold and installed under separate contracts does not qualify the contractor's purchase of the materials for the sales or use tax exemptions in Sections 40-23-4(a)(11) and 40- 23-62(13). A contractor may not purchase materials tax exempt for resale to the tax-exempt entity and then affix the same materials to realty for the tax-exempt entity. (State v. Algernon Blair Industrial Contractors, Inc., 362 So.2d 248 (Ala.Civ.App. 1978), cert. denied 362 So.2d 253)

(b) A contractor may purchase items of tangible personal property tax-free when the items are purchased for resale to a tax-exempt governmental entity in the form of tangible personal property and are not affixed to realty by the contractor pursuant to a contract with the tax-exempt entity.

(c) On and after October 1, 2000, however, a contractor's purchases which do not qualify for the exemptions in Sections 40-23-4(a)(11) and 40-23-62(13) may qualify for the new sales and use tax exemption outlined in paragraph (4) below.

(4) On and after October 1, 2000, the sale to, or the storage, use, or consumption by, any contractor or subcontractor of any tangible personal property to be incorporated into realty pursuant to a contract with the State of Alabama or a county or incorporated municipality of the State of Alabama is exempt from state, county, and municipal sales and use taxes provided the contractor or subcontractor has complied with Rule 810-6-3-.77 entitled Exemption for Certain Purchases by Contractors and Subcontractors in conjunction with Construction Contracts with Certain Governmental Entities, Public Corporations, and Educational Institutions. (Act No. 2000-684). (Readopted through APA effective October 1, 1982, amended November 12, 1997, amended March 27, 2001)

UNIVERSITY OF SOUTH ALABAMA

March 2026

To: Vendors Serving the University of South Alabama

The following is provided in response to your request for information:

General Information
The University of South Alabama is a comprehensive public institution of higher education and was created by act of the Alabama State Legislature in May 1963. The University admitted its first class in June 1964 and currently serves approximately 14,000 students. The University also owns and operates University Hospital, the USA Children's and Women's Hospital, the Mitchell Cancer Institute and the USA Health Care Authority.

Governing Board
The University is governed by a Board of Trustees composed of 17 members. The Governor of Alabama serves as President, ex officio, of the Board, and the State Superintendent of Education serves as member, ex officio. The President of the University is appointed by the Board of Trustees.

Federal Tax Status
The University has received a determination letter from the Internal Revenue Service confirming its exempt status under section 501(c)(3) of the Internal Revenue Code. The University's employer identification number is 63-0477348.

Financial Information
The University is supported by appropriations from the State of Alabama, tuition and fees, sales and services of the hospitals, auxiliary operations, educational activities and other sources. The University has a current operating budget of $1.24 billion for the fiscal year ending September 30, 2022.

Sales Tax Status
Code of Alabama 1975 Section 40-23-4 (a)(15) provides an exemption from the collection of sales tax on sales to the University. This exemption is further explained in Department of Revenue Rule 810-6-3-.47.04.

Bank References
The University's operating bank account is with Hancock Whitney Bank, 25 W. I-65 Service Road, N., Mobile, Alabama, 36608.

Purchases
Items purchased by the University must be authorized with a University Purchase Order or paid for using a University Purchasing Card. Questions regarding purchases should be directed to the Purchasing Department, USA Technology & Research Park, 650 Clinic Drive, Suite 1400, Mobile, Alabama, 36688 (phone 251-460-6151).

Billing
Invoices or inquiries concerning billings should be directed to the Accounts Payable Department, USA Technology & Research Park, 650 Clinic Drive, Suite 1400, Mobile, Alabama, 36688 (phone 251-460-6191).

Additional Information
Requests for additional information should be sent to the Business Office, 380 Administration Building, Mobile, Alabama, 36688 (phone 251-460-6241).

Sincerely,

Kristen C. Roberts

Kristen C. Roberts
Chief Financial Officer

FINANCE AND ADMINISTRATION
307 N. UNIVERSITY BLVD., SUITE 380, MOBILE, AL 36688-0002
(251) 460-6241 | SouthAlabama.edu

UNIVERSITY OF SOUTH ALABAMA

PURCHASING DEPARTMENT

TELEPHONE (251) 460-6151
FAX (251) 414-8291

Credit Application/Tax Exemption Information

Federal Tax Status:
The University of South Alabama has received a determination letter from the Internal Revenue Service confirming its exempt status under section 501(c)3 of the Internal Revenue Code. Our employer identification number is 63-0477348. Our DNS identification number is 172750234.

Mailing Address:
University of South Alabama
TRP III, 650 Clinic Dr. Ste. 1400
Mobile, AL 36688-0002

Bank Reference:
Hancock Whitney Bank
1 Hancock Plaza
Gulfport, MS 39501

Business References:

1. Renaissance Battle House
   26 N Royal St
   Mobile, AL 36602
   (251) 338-2000

2. Fisher Scientific LLC
   3970 Johns Creek Ct.
   Suwanee, GA 30024
   (800) 766-7000

3. Wingate Inn
   516 Springhill Plaza Ct
   Springhill Avenue & I-65
   Mobile, AL, 36608
   (251) 441-1979

4. Courtyard Marriott
   1000 West I-65 Service Road
   Mobile, AL 36609
   (251) 344-5200

5. Residence Inn
   950 west I-65 Service Road
   Mobile, AL 36609
   (251) 304-0570

6. Cardinal Health Medical Products and Services
   PO Box 730112
   Dallas, TX 75373
   (888) 444-5440

7. CDW Government
   200 N Milwaukee Ave
   Vernon Hills, IL 60061-1577
   (877) 898-8452

8. S.P Richards Co.
   P.O. Box 409818
   Atlanta, GA 30384
   (800) 848-3508

9. Hampton Inn
   1028 West I-65 Service Road
   Mobile, AL 36609
   (251) 343-4007

10. Fairfield Inn Marriott
    950A West I-65 Service Road
    Mobile, AL 36609
    (251) 316-0029