

## **Agriculture Exemption Number Notice - The Department of Revenue is now issuing numbers to all qualified applicants.**

- Legislation is now in effect that requires all farmers eligible to make certain purchases exempt from sales and use tax to apply for and use their agriculture exemption number when completing required certificates to claim applicable tax exemptions (KRS 139.481).
- The deadline for applying for the new agriculture exemption number for current farmers is January 1, 2022.
- The Application for the Agriculture Exemption Number, Form 51A800, is available on the Revenue website [www.revenue.ky.gov](http://www.revenue.ky.gov) under Sales Tax forms.
- Submit completed applications to [DOR.Webresponsesalestax@ky.gov](mailto:DOR.Webresponsesalestax@ky.gov) or mail them to the Division of Sales and Use Tax, Station 66, P.O. Box 181, Frankfort, KY 40602-0181.
- Applicants must verify they are engaged in the type of farming eligible for sales and use tax exemptions in KRS Chapter 139. To expedite the application process, the best form of documentation to supply is the IRS Schedule F, Profit or Loss From Farming.
- The agriculture exemption number is valid for three years from the date issued by the Department.
- Contact the Division of Sales and Use Tax with your questions at (502) 564-5170 or at the email address given above.