

# APPLICATION, UPDATE OR CANCELLATION FOR PURCHASE EXEMPTION

Sales and Use Tax

**New Applicants:** This application should only be filed by charitable, educational or religious institutions and/or those that file as disregarded, resident, single member LLC's who are solely owned by a qualified charity, educational or religious institution, historical site, cemeteries, and units of federal, state or local government.

SECTION A -	REASON FOR COMPLETING THIS APPLICATION Must be Completed		
Date of Application:			_
☐ Applying	as a new Purchase Exemption Applicant		
☐ Requesti	ng to Cancel an Existing Purchase Exempti	on ID <i>or</i> Removing a Subordinate	e Location – Complete Section F
$\square$ Updating	Information for an Existing Purchase Exer	mption ID – Complete Section E	
☐ Adding a	New Subordinate Location to an Existing	Purchase Exemption ID – Comple	ete Section D
Required:	If you are adding a New Subordinate Loc	ation you must provide the Exist	ing Purchase Exemption ID
	Purchase Exemption ID:		
SECTION B -	ORGANIZATIO	N INFORMATION	Must be Completed
Legal Name:			
DBA Name:			
SOS ID (If Applicable):			
Required:	If your organization does not have a Fed	leral Employer Identification Nui	mber (FEIN) you must provide
•	the Social Security Number (SSN) and na	ame of the responsible party (RP	).
	FEIN: SSN:	RP Nan	ne:
	Questi	onnaire	
Does the Organization	hold a Sales and Use Tax Account ID?	Does the Organization make a	ny Retail Sales?
☐ Yes	□ No	☐ Yes	$\square$ No
If yes, provide the Sale	es and Use Tax Account ID:	If yes, list the type of sales:	
		_	
	Location Address		g Address
		☐ Mailing Address is the same as Location Address	
Street Address (Do NO	of List a PO Box):	Street Address or PO BOX:	
City:	County:	City:	County:
City.	County.	City.	county.
State:	Zip Code:	_ State:	_ Zip Code:

### 51A125 (03-25)



Commonwealth of Kentucky DEPARTMENT OF REVENUE

	Organization Type			
Required: Is your organization located in Kentuc	cky?	☐ Yes	□ No	
<b>Required</b> : Identify your Organization Type by se	electing <b>one</b> of the checkboxes below -			
☐ Educational — College or Vo-Tech ☐ Educational — Public ☐ City Government ☐ Religious ☐ Federal Government ☐ Other State or Local Funded ☐ Cemetery ☐ State Government  Provide an explanation of the organization's pri	☐ Organization or ☐ County Governn ☐ Charitable ☐ Educational — Pr ☐ Historical Site ☐ Federal Job Corp ☐ Special District	nent rivate School		
SECTION C -	CONTACT INFORMATION	h the Donate		Completed
<b>Required:</b> Provide the contact information for t to process your application or to request inform		by the Departn	nent of Revenu	e in order
Organization Contact Namo Org	ganization Contact Phone Number + Ext	Organizatio	on Contact Ema	ail Addross

#### SECTION D - APPLICATION SUBMISSION, UPDATE, CANCELLATION, OR SUBORDINATE ADDITION Please Take Note

**Note:** Your application or information update should be submitted to the Department of Revenue via the address, email, or fax number below:

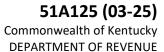
Address: Kentucky Department of Revenue

Division of Sales and Use Tax PO BOX 181, Station 67

Frankfort, Kentucky 40602-0181

**Fax:** (502) 564 – 2041

Email: DOR.WebResponseSalesTax@ky.gov





Date:

SECTION E	CICALATURES	
SECTION E -	SIGNATURES	Must be Completed

sign this application. I agree that i	n the event it is determined that any of the property purchased is not tax-exempt I will equired tax measured by the purchase price of this property.
<b>a.</b> .	
Signature:	
Printed Name:	
Title:	



## **INSTRUCTIONS**

In order for your application to be accepted and reviewed you must submit supporting documentation based on the Organization Type selected in Section B of the application. Locate the Organization Type, listed below, and attach the requested documentation to your application upon submission.

#### PLEASE NOTE - If your application is APPROVED:

- ✓ You will be permitted to make purchases of tangible personal property, digital property or services without payment of sales and use tax to the supplier. However, purchases of any items not to be used within the exempt function of the organization are taxable.
- ✓ A letter of authorization will be mailed to the organization which will contain the Purchase Exemption ID and instructions for properly claiming the exemption on purchases.
- ✓ If the organization makes taxable sales and is not an education or charitable institution, a sales and use tax permit is required.

CHARITABLE ORGANIZATION or ASSOCIATION EDUCATIONAL – Public, Private School, College or Vo-Tech	RELIGIOUS
<ul> <li>✓ A copy of the Articles of Incorporation or By-Laws</li> <li>✓ A copy of the 501(c)(3) Letter of Determination from the Internal Revenue Service (IRS)</li> <li>✓ A copy of a Financial Summary that includes a detailed Schedule of Receipts and Disbursements</li> <li>Note: Examples of acceptable financial documents include but are not limited to a Treasurer's Report, an Annual Budget, or a Profit/Loss statement.</li> </ul>	<ul> <li>✓ A copy of the Articles of Incorporation of By-Laws</li> <li>✓ A copy of a Financial Summary that includes a detailed schedule of Receipts and Disbursements</li> <li>✓ A statement from a Local County Official (Mayor, Judge, PVA, Sheriff or County Clerk) stating that the organization is holding services at the location provided on the application or a copy of the 501(c)(3) Letter of Determination from the Internal Revenue Service (IRS)</li> </ul>
SPECIAL DISTRICT	CEMETERY
<ul> <li>✓ A copy of the Articles of Incorporation</li> <li>✓ A copy of the registration filed with the County Clerk</li> </ul>	<ul> <li>✓ A document or statement from your PVA Office verifying that the cemetery is exempt from Property Tax.</li> <li>✓ A copy of the Articles of Incorporation</li> <li>✓ A detailed Schedule of Receipts and Disbursements</li> <li>Note: Examples of acceptable financial documents include but are not limited to a Treasurer's Report, an Annual Budget, or a Profit/Loss statement</li> </ul>
HISTORICAL SITE	OTHER STATE or LOCAL FUNDED
✓ A copy of letter from the Kentucky Heritage Commission confirming the organization's listing in the National Register	<ul> <li>An explanation detailing how the organization is funded. The provided documentation must include all funding</li> </ul>
GOVERNMENT – City, County, State, or Federal FEDERAL JOB CORP.	

Required: Out-of-State Organizations must provide proof of exemption from sales tax in the organization state, in addition to

other required documents listed above based upon Organization Type.