51A227 (5-07)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Kentucky Sales and Use Tax

CERTIFICATE OF RESALE (SCHOOLS)

IMPORTANT

Certificate not valid unless completed.

Purpose of Form

Proper completion of this form will exempt nonprofit elementary and secondary schools and the organizations they sponsor or that are affiliated with them from the payment of Kentucky Sales and Use Tax when they purchase property for resale. To qualify, the proceeds from the resale of the property listed below must be used solely for the benefit of the elementary or secondary schools or their students. *Such organizations should use this form only if they do not have a purchase exemption certificate.*

The form must be signed by an authorized representative of qualifying schools or by an authorized representative of a school-sponsored or school-affiliated organization (such as a parent-teacher organization or band booster club).

The Kentucky Sales and Use Tax permit holder who sells property for resale to a qualifying school or school-related group will be relieved of payment of the sales and use tax only if he maintains this certificate on file for a period of not less than four years.

Name of Vendor	
Address	
List of property to be purchased *(itemize)*	Cost
TOTAL	

Name of School	Name of School-Related Organization
Address	Address

I, the undersigned, hereby declare, under the penalties of perjury, that I am a duly authorized representative of a qualifying school or organization, and that the proceeds of the sale of the above-listed property will be used solely for the benefit of the above-named school or its students. I also agree to immediately report and pay Kentucky Sales and Use Tax on the purchase price of the above property in the event it is determined that any of the property described above is not tax-exempt. The information above, to the best of my knowledge and belief, is true, correct and accurate.

Name of Authorized Representative *(Print or type)*

Title

Signature of Authorized Representative

Date

Further information may be obtained from the Department of Revenue, Division of Sales and Use Tax, P.O. Box 181, Frankfort, Kentucky 40602-0181 or (502) 564-5170.

Kentucky UNBRIDLED SPIRIT