



SALES AND USE TAX APPLICATION FOR AGRICULTURE EXEMPTION

New Applicants: This application should only be filed by individuals or businesses regularly engaged in one or more of the below.

- ✓ The occupation of tilling and cultivating the soil to produce crops as a business.
✓ The occupation of raising and feeding livestock of a kind the products of which constitute food for human consumption.
✓ Raising and feeding poultry, producing milk for sale.
✓ Raise ratite birds, llamas, alpacas, buffalos, cervids, or aquatic organisms as an agricultural pursuit.

SECTION A - REASON FOR COMPLETING THIS APPLICATION Must be Completed

Date of Application: \_\_\_\_\_

- Applying as a new Agriculture Exemption Applicant – Complete Sections B, C, and I
□ Updating Information for an Existing Agriculture Exemption ID – Complete Section D

Required: If you are updating an existing agriculture exemption ID you must provide the existing agriculture exemption ID.

Agriculture Exemption ID: \_\_\_\_\_

SECTION B - ORGANIZATION INFORMATION Must be Completed

Legal Name: \_\_\_\_\_ Provide Legal Name of Farm or Farm Entity

DBA Name: \_\_\_\_\_

SOS Organization ID: \_\_\_\_\_

Required: Provide the name and title of the responsible party (RP Name), social security number (SSN), and driver's license number. Provide the FEIN, if applicable, for the business applying for the agriculture exemption.

Driver's License Number: \_\_\_\_\_ FEIN: \_\_\_\_\_

SSN: \_\_\_\_\_ RP Name / Title: \_\_\_\_\_

Type of Agricultural Business Activity

Required: Identify the type of agricultural business activity by checking all the below that apply to the organization.

- Poultry and Egg Production □ Raising and Feeding Cervids
□ Crop Production □ Raising and Feeding Alpacas
□ Dairy Farming and Production □ Raising and Feeding Llamas
□ Raising and Feeding Ratite Birds □ Raising and Feeding Aquatic Organisms
□ Raising and Feeding Buffalos □ Livestock and Products for Consumption

Provide a detailed explanation of the agricultural activity the farmer or farm entity is engaging in. Attach a separate page, if necessary



Verification of Agricultural Business Activity

**Required:** Provide one, or more, of the forms of documentation to verify the farm or farm entity agricultural business activity. *Check all that are enclosed.*

- IRS Schedule F, Profit or Less from Farming
- IRS Form 4835, Farm Rental Income and Expenses
- Farm Service Agency Number: \_\_\_\_\_
- Other (*Explain*): \_\_\_\_\_  
Any other type of information that may establish qualification for an agriculture exemption ID.

Farm Address

Mailing Address

**Street Address** (Do **NOT** List a PO Box):

Mailing Address is the same as Location Address

**Street Address or PO BOX:**

**City:** \_\_\_\_\_ **County:** \_\_\_\_\_

**City:** \_\_\_\_\_ **County:** \_\_\_\_\_

**State:** \_\_\_\_\_ **Zip Code:** \_\_\_\_\_

**State:** \_\_\_\_\_ **Zip Code:** \_\_\_\_\_

Contact Phone Number

Contact Email Address

SECTION D - CONTACT INFORMATION *Must be Completed*

**Required:** Provide the contact information for the individual that should be contacted by the Department of Revenue to process your application or to request information regarding your farm or farm entity.

Contact Name Contact Phone Number + Ext. Contact Email Address

SECTION E - APPLICATION SUBMISSION or UPDATE REQUEST *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 66  
Frankfort, KY 40602-0181

**Fax:** (502) 564 - 2041

**Email:** [DOR.WebResponseSalesTax@ky.gov](mailto:DOR.WebResponseSalesTax@ky.gov)



SECTION F -

SIGNATURES

Must be Completed

I hereby certify that the above statements are correct to the best of my knowledge and belief and that I am authorized to sign this application. I agree that in the event it is determined that any of the property purchased is not tax-exempt, I will immediately report and pay the required tax measured by the purchase price of this property.

Authorized Signer Printed Name: \_\_\_\_\_
Title: \_\_\_\_\_
Signature: \_\_\_\_\_
Date: \_\_\_\_\_

ADDITIONAL INFORMATION

PLEASE NOTE - If your application is APPROVED:

- ✓ A letter of authorization will be mailed to you. The letter will contain an Agriculture Exemption number and instructions to properly claim the exemption on purchases.
✓ Issuance of the Agriculture Exemption number does not automatically exempt all purchases. The purchases must still meet the statutory requirements listed on the Farm Exemption Certificate, Form 51A158, or the On-Farm Facilities Certificate of Exemption for Materials, Machinery and Equipment, Form 51A159.
✓ If the statutory requirements are met, you will be permitted to make purchases of tangible personal property without payment of sales and use tax to the vendor.
✓ You must issue a Farm Exemption Certificate, Form 51A158, or the On-Farm Facilities Certificate of Exemption for Materials, Machinery and Equipment, Form 51A159, to each of your vendors using your Agriculture Exemption number.
✓ Once an Agriculture Exemption number has been issued, the Department of Revenue must be notified promptly of any change in the name, address, or nature of the organization from the information submitted in this application.