

**APPLICATION FOR PURCHASE EXEMPTION
 SALES AND USE TAX**

This application should be filed only by charitable, educational or religious institutions; historical sites; cemeteries; and units of federal, state or local government.

IMPORTANT: See reverse side for instructions applicable to your organization before completing this application.

Name	/				
	Enter Exact Name of Organization			Phone Number	
Location					
	Number and Street	City	County	State	Zip Code
Mailing Address (If different from above)					
	P.O. Box or Number and Street	City	County	State	Zip Code
E-mail Address					
Type of Organization (Check One)	<input type="checkbox"/> Federal		<input type="checkbox"/> Historical Site		
	<input type="checkbox"/> State		<input type="checkbox"/> Charitable		
	<input type="checkbox"/> City		<input type="checkbox"/> Educational		
	<input type="checkbox"/> County		<input type="checkbox"/> Religious		
	<input type="checkbox"/> Special District		<input type="checkbox"/> Cemetery		
	<input type="checkbox"/> Administrative Division of Federal or State Unit, City or County filing separate application		<input type="checkbox"/> Out-of-State Organization		
	IMPORTANT—Give explanation of primary function(s). (Attach separate sheet if necessary.)				
Questionnaire	(1) Does the organization hold a sales and use tax permit?		<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	(2) Does the organization make any retail sales?		<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	If yes, list type of sales _____				
Authorized Purchasing Agent					/
	Name	Title		Phone Number	
Authorized Disbursement Agent					/
	Name	Title		Phone Number	

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.

Signed _____

Title _____

Date _____

SPECIAL INSTRUCTIONS

Historical Sites

- (1) A copy of the letter from the Kentucky Heritage Commission confirming your listing in the National Register must be attached to this application.
- (2) Admission charges to historical sites qualifying for exemption are not subject to sales tax. However, historical sites are liable for tax on any other retail sales such as meals, arts and crafts, souvenirs, etc.

Charitable, Educational and Religious Institutions

- (1) A copy of the Articles of Incorporation and a detailed schedule of receipts and disbursements must be attached to this application.
- (2) The letter from the Internal Revenue Service which determines that your organization is exempt from income taxation under Section 501(C)(3) of the Internal Revenue Code must be attached to this application.

Units of Federal, State or Local Government

- (1) Units of local government include cities, counties and all special districts as defined in KRS 65.005.
- (2) Special districts must attach a copy of the registration filed with the county clerk as required by KRS 65.005.
- (3) Each administrative division within a federal or state unit, city or county which performs a specific function and makes purchases in its own name is required to file a separate application.

Cemeteries

- (1) A copy of the Articles of Incorporation and a detailed schedule of receipts and disbursements must be attached to this application.
- (2) Attach a copy of the ruling which grants the organization an exemption from property tax.

IF YOUR APPLICATION IS APPROVED

- (1) 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.
- (2) A letter of authorization will be mailed to you which will contain an exemption number and instructions for properly claiming the exemption on purchases.
- (3) If the organization makes taxable sales and is not an educational or charitable institution, a sales and use tax permit is required.

OUT-OF-STATE ORGANIZATION

In addition to the above, you must submit a copy of the exemption letter or authorization to show proof of exemption from sales tax in your state.

IMPORTANT: 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. Please refer to the purchase exemption number issued to the organization when corresponding with the Department.

Mail completed application to the Division of Sales and Use Tax, Department of Revenue, P.O. Box 1274, Frankfort, Kentucky, 40602-1274.

